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# Quarterly Summary of Federal, State, and Local Tax Revenue

## January-March 1986

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Tax collections of Federal, State, and local governments totaled $826.0 billion during the 12 months ended with March 1986, an increase of 6.6 percent from the amount collected during the 12 months ended March 1985. Federal tax collections were $460.2 billion, up 5.8 percent during this period. State tax collections totaled $225.3 billion, up 6.9 percent this period, and local government taxes amounted to $140.5 billion, an increase of 8.7 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1986 and March 1985.

During the first quarter of calendar 1986, collections of Federal, State, and local taxes amounted to $198.2 billion. Compared to the corresponding quarter of 1985, this is an increase of $4.2 billion or 2.1 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. **Twelve-Month Federal, State, and Local Tax Collections: March 1986 and 1985**

| Type of tax | Amount (in millions of dollars) 12 months ended with March | | Percent change |
|---|---|---|---|
| | 1986 | 1985 | |
| Total | $825,981 | $775,145 | 6.6 |
| Individual income | 412,613 | 379,379 | 8.8 |
| Corporation net income | 79,404 | 79,270 | .2 |
| Property | 110,458 | 102,355 | 7.9 |
| Customs, general sales and gross receipts | 100,859 | 93,996 | 7.3 |
| Motor fuel | 25,535 | 24,287 | 5.1 |
| Tobacco product sales | 8,715 | 9,072 | -3.9 |
| Alcoholic beverage sales | 8,817 | 8,542 | 3.2 |
| All other | 79,580 | 78,244 | 1.7 |

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1986 these Federal "taxes" amounted to $70.8 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.[1] A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 3 percent of the collection amounts summarized in table 3. The remaining 97 percent (making up 9 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or −) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

[1] More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

## Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Federal | State and local | Individual income | Corporation net income | Property | General sales, gross receipts, and customs | Motor fuels | Tobacco product sales | Alcoholic beverage sales | All other |
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 1st quarter quarter | 198,246 | 104,458 | 93,788 | 96,828 | 16,043 | 28,453 | 26,213 | 6,452 | 2,315 | 2,338 | 19,604 |
| 1985: | | | | | | | | | | | |
| 4th quarter quarter | 211,030 | 113,150 | 97,880 | 101,268 | 18,535 | 36,550 | 25,351 | 6,196 | 1,977 | 1,962 | 19,191 |
| 3d quarter quarter | 198,798 | 115,519 | 83,279 | 104,094 | 17,679 | 23,865 | 24,332 | 6,410 | 2,375 | 2,425 | 17,618 |
| 2d quarter quarter | 217,907 | 127,049 | 90,858 | 110,423 | 27,147 | 21,590 | 24,963 | 6,477 | 2,048 | 2,092 | 23,167 |
| 1st quarter quarter | 194,047 | 105,080 | 88,967 | 94,537 | 17,316 | 27,843 | 24,170 | 6,283 | 2,640 | 2,037 | 19,221 |
| 1984: | | | | | | | | | | | |
| 4th quarter quarter | 196,200 | 106,389 | 89,811 | 94,096 | 17,050 | 32,734 | 23,711 | 6,263 | 1,837 | 2,126 | 18,383 |
| 3d quarter quarter | 187,722 | 110,763 | 76,959 | 96,245 | 18,271 | 21,565 | 22,874 | 6,037 | 2,359 | 2,207 | 18,164 |
| 2d quarter quarter | 197,176 | 112,868 | 84,308 | 94,501 | 26,633 | 20,213 | 23,241 | 5,704 | 2,236 | 2,172 | 22,476 |
| 1st quarter quarter | 175,399 | 93,351 | 82,048 | 85,914 | 13,090 | 25,831 | 22,135 | 5,707 | 2,193 | 2,136 | 18,393 |
| 1983: | | | | | | | | | | | |
| 4th quarter quarter | 181,036 | 97,847 | 83,189 | 86,941 | 15,126 | 31,375 | 20,896 | 6,013 | 2,241 | 2,049 | 16,395 |
| 3d quarter quarter | 172,499 | 101,782 | 70,717 | 90,885 | 13,125 | 20,832 | 20,261 | 5,469 | 2,455 | 2,356 | 17,116 |
| 2d quarter quarter | 177,365 | 103,272 | 74,093 | 89,754 | 19,108 | 18,598 | 19,931 | 4,021 | 2,226 | 2,079 | 21,648 |
| 1st quarter quarter | 159,013 | 88,050 | 70,963 | 83,957 | 8,534 | 22,606 | 18,255 | 3,759 | 1,935 | 2,058 | 17,909 |
| 1982: | | | | | | | | | | | |
| 4th quarter quarter | 162,869 | 88,075 | 74,794 | 81,769 | 9,527 | 29,098 | 17,807 | 3,856 | 1,724 | 2,099 | 16,989 |
| 3d quarter quarter | 160,277 | 97,994 | 62,283 | 90,296 | 10,003 | 17,861 | 17,142 | 4,023 | 1,779 | 2,204 | 16,969 |
| 2d quarter quarter | 186,621 | 116,568 | 70,053 | 97,673 | 23,774 | 18,768 | 17,928 | 3,925 | 1,662 | 2,109 | 20,782 |
| 1st quarter quarter | 159,593 | 92,655 | 66,938 | 79,346 | 14,217 | 20,958 | 17,732 | 3,745 | 1,574 | 1,930 | 20,091 |
| **12 Months Ending** | | | | | | | | | | | |
| March 1986 | 825,981 | 460,176 | 365,805 | 412,613 | 79,404 | 110,458 | 100,859 | 25,535 | 8,715 | 8,817 | 79,580 |
| December 1985 | 821,782 | 460,798 | 360,984 | 410,322 | 80,677 | 109,848 | 98,816 | 25,366 | 9,040 | 8,516 | 79,197 |
| September 1985 | 806,952 | 454,037 | 352,915 | 403,150 | 79,192 | 106,032 | 97,176 | 25,433 | 8,900 | 8,680 | 78,389 |
| June 1985 | 795,876 | 449,281 | 346,595 | 395,301 | 79,784 | 103,732 | 95,718 | 25,060 | 8,884 | 8,462 | 78,935 |
| March 1985 | 775,145 | 435,100 | 340,045 | 379,379 | 79,270 | 102,355 | 93,996 | 24,287 | 9,072 | 8,542 | 78,244 |
| December 1984 | 756,497 | 423,371 | 333,126 | 370,756 | 75,044 | 100,343 | 91,961 | 23,711 | 8,625 | 8,641 | 77,416 |
| September 1984 | 741,333 | 414,829 | 326,504 | 363,601 | 73,120 | 98,984 | 89,146 | 23,461 | 9,029 | 8,564 | 75,428 |
| June 1984 | 726,110 | 405,848 | 320,262 | 358,241 | 67,974 | 98,251 | 86,533 | 22,893 | 9,125 | 8,713 | 74,380 |
| March 1984 | 706,299 | 396,252 | 310,047 | 353,494 | 60,449 | 96,636 | 83,223 | 21,210 | 9,115 | 8,620 | 73,552 |
| December 1983 | 689,913 | 390,951 | 298,962 | 351,537 | 55,893 | 93,411 | 79,343 | 19,262 | 8,857 | 8,542 | 73,068 |
| September 1983 | 671,746 | 381,179 | 290,567 | 346,365 | 50,294 | 91,134 | 76,254 | 17,105 | 8,340 | 8,592 | 73,662 |
| June 1983 | 659,524 | 377,391 | 282,133 | 345,776 | 47,172 | 88,163 | 73,135 | 15,659 | 7,664 | 8,440 | 73,515 |
| March 1983 | 668,780 | 390,687 | 278,093 | 353,695 | 51,838 | 88,333 | 71,132 | 15,563 | 7,100 | 8,470 | 72,649 |
| December 1982 | 669,360 | 395,292 | 274,068 | 349,084 | 57,521 | 86,685 | 70,609 | 15,549 | 6,739 | 8,342 | 74,831 |
| September 1982 | 676,246 | 405,125 | 271,121 | 350,059 | 63,078 | 85,772 | 70,135 | 15,603 | 6,683 | 8,359 | 76,557 |
| June 1982 | 679,056 | 412,173 | 266,883 | 348,556 | 67,992 | 83,502 | 69,788 | 15,442 | 6,624 | 8,459 | 78,693 |
| March 1982 | 682,961 | 421,579 | 261,382 | 347,165 | 75,366 | 80,376 | 68,613 | 15,064 | 6,668 | 8,432 | 81,277 |

Note: Because of rounding, detail may not add to totals.

## Table 2. **Federal Government Tax Revenue, by Type of Tax: First Quarter 1986 and Prior Periods**

(Millions of dollars)

| Period | Total | Individual income | Corporation net income | Custom duties[1] | Motor fuels | Tobacco product sales | Alcoholic beverages[2] | Public utilities | Other selective sales or gross receipts | Death and gift | All other |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 1st quarter Quarter . . | 104,458 | 78,092 | 11,558 | 3,106 | 2,956 | 1,246 | 1,565 | 1,299 | 1,107 | 1,607 | 1,922 |
| 1985: | | | | | | | | | | | |
| 4th quarter Quarter . . | 113,150 | 83,323 | 14,858 | 3,166 | 2,564 | 817 | 1,114 | 1,274 | 3,551 | 1,651 | 832 |
| 3d quarter quarter . . . | 115,519 | 86,596 | 13,919 | 3,239 | 2,750 | 1,240 | 1,609 | 1,227 | 2,753 | 1,672 | 514 |
| 2d quarter quarter . . . | 127,049 | 89,977 | 20,873 | 2,905 | 3,051 | 915 | 1,231 | 1,332 | 2,476 | 1,665 | 2,624 |
| 1st quarter quarter . . . | 105,080 | 76,875 | 12,949 | 2,953 | 2,935 | [3]1,602 | 1,239 | 1,170 | 1,703 | 1,539 | 2,115 |
| 1984: | | | | | | | | | | | |
| 4th quarter quarter . . | 106,389 | 77,470 | 13,590 | 3,079 | 2,878 | [3]726 | 1,297 | 1,169 | 3,680 | 1,546 | 954 |
| 3d quarter quarter . . . | 110,763 | 79,759 | 14,755 | 3,308 | 2,678 | 1,233 | 1,431 | 1,303 | 3,167 | 1,483 | 1,646 |
| 2d quarter quarter . . . | 112,868 | 75,725 | 20,690 | 3,005 | 2,517 | 1,127 | 1,341 | 926 | 3,760 | 1,521 | 2,256 |
| 1st quarter quarter . . . | 93,351 | 68,966 | 9,593 | 2,607 | 2,587 | 1,156 | 1,359 | 998 | 2,761 | 1,581 | 1,743 |
| 1983: | | | | | | | | | | | |
| 4th quarter quarter . . | 97,847 | 71,504 | 11,857 | 2,543 | 2,932 | 1,148 | 1,250 | 1,264 | 3,059 | 1,425 | 865 |
| 3d quarter quarter . . . | 101,782 | 76,158 | 10,237 | 2,577 | 2,302 | 1,362 | 1,634 | 805 | 3,978 | 1,626 | 1,103 |
| 2d quarter quarter . . . | 103,272 | 74,197 | 14,499 | 2,304 | 1,175 | 1,137 | 1,286 | 942 | 4,405 | 1,481 | 1,846 |
| 1st quarter quarter . . . | 88,050 | 70,353 | 5,263 | 1,736 | 1,162 | 1,002 | 1,331 | 715 | 4,011 | 1,402 | 1,075 |
| 1982: | | | | | | | | | | | |
| 4th quarter quarter . . | 88,075 | 68,230 | 7,023 | 2,110 | 1,145 | 639 | 1,362 | 485 | 4,866 | 1,544 | 671 |
| 3d quarter quarter . . . | 97,994 | 77,446 | 7,168 | 2,210 | 1,265 | 685 | 1,491 | 479 | 4,456 | 1,900 | 894 |
| 2d quarter quarter . . . | 116,568 | 83,521 | 19,133 | 2,177 | 1,237 | 612 | 1,353 | 471 | 4,707 | 1,940 | 1,417 |
| 1st quarter quarter . . . | 92,655 | 67,044 | 10,676 | 2,173 | 1,226 | 589 | 1,227 | 576 | 5,808 | 2,268 | 1,068 |
| **12 Months Ending** | | | | | | | | | | | |
| March 1986 . . . . . | 460,176 | 337,988 | 61,208 | 12,416 | 11,321 | 4,218 | 5,519 | 5,132 | 9,887 | 6,595 | 5,892 |
| December 1985 . . . . . | 460,798 | 336,771 | 62,599 | 12,263 | 11,300 | 4,574 | 5,193 | 5,003 | 10,483 | 6,527 | 6,085 |
| September 1985 . . . . | 454,037 | 330,918 | 61,331 | 12,176 | 11,614 | 4,483 | 5,376 | 4,898 | 10,612 | 6,422 | 6,207 |
| June 1985 . . . . . | 449,281 | 324,081 | 62,167 | 12,245 | 11,542 | 4,476 | 5,198 | 4,974 | 11,026 | 6,233 | 7,339 |
| March 1985 . . . . . | 435,100 | 309,829 | 61,984 | 12,345 | 11,008 | 4,688 | 5,308 | 4,568 | 12,310 | 6,089 | 6,971 |
| December 1984 . . . . . | 423,371 | 301,920 | 58,628 | 11,999 | 10,660 | 4,242 | 5,428 | 4,396 | 13,368 | 6,131 | 6,599 |
| September 1984 . . . . | 414,829 | 295,954 | 56,895 | 11,463 | 10,714 | 4,664 | 5,381 | 4,491 | 12,747 | 6,010 | 6,510 |
| June 1984 . . . . . | 405,848 | 292,353 | 52,377 | 10,732 | 10,338 | 4,793 | 5,584 | 3,993 | 13,558 | 6,153 | 5,967 |
| March 1984 . . . . . | 396,252 | 290,825 | 46,186 | 10,031 | 8,996 | 4,803 | 5,529 | 4,009 | 14,203 | 6,113 | 5,557 |
| December 1983 . . . . . | 390,951 | 292,212 | 41,856 | 9,160 | 7,571 | 4,649 | 5,501 | 3,726 | 15,453 | 5,934 | 4,889 |
| September 1983 . . . . | 381,179 | 288,938 | 37,022 | 8,727 | 5,784 | 4,140 | 5,613 | 2,947 | 17,260 | 6,053 | 4,695 |
| June 1983 . . . . . | 377,391 | 290,226 | 33,953 | 8,360 | 4,747 | 3,463 | 5,470 | 2,621 | 17,738 | 6,327 | 4,486 |
| March 1983 . . . . . | 390,687 | 299,550 | 38,587 | 8,233 | 4,809 | 2,938 | 5,537 | 2,150 | 18,040 | 6,786 | 4,057 |
| December 1982 . . . . . | 395,292 | 296,241 | 44,000 | 8,670 | 4,873 | 2,525 | 5,433 | 2,011 | 19,837 | 7,652 | 4,050 |
| September 1982 . . . . | 405,125 | 298,111 | 49,207 | 8,917 | 4,950 | 2,539 | 5,439 | 2,075 | 21,755 | 7,991 | 4,141 |
| June 1982 . . . . . | 412,173 | 297,601 | 54,020 | 9,051 | 4,893 | 2,536 | 5,574 | 2,218 | 24,224 | 7,949 | 4,107 |
| March 1982 . . . . . | 421,579 | 296,964 | 61,061 | 8,965 | 4,740 | 2,562 | 5,563 | 2,188 | 27,975 | 7,672 | 3,889 |

[1]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.
[3]Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

## Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | State | Local | Individual income | Corporation net income[1] | Property | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alcoholic beverage sales | Motor vehicle and operators' licenses | All other |
| **Quarters** | | | | | | | | | | | | |
| 1986: | | | | | | | | | | | | |
| 1st quarter Quarter | 93,788 | 57,123 | 36,665 | 18,736 | 4,485 | 28,453 | 23,107 | 3,496 | 1,069 | 773 | 2,326 | 11,343 |
| 1985: | | | | | | | | | | | | |
| 4th quarter quarter | 97,880 | 53,951 | 43,929 | 17,945 | 3,677 | 36,550 | 22,185 | 3,632 | 1,160 | 848 | 1,926 | 9,957 |
| 3d quarter quarter | 83,279 | 52,133 | 31,146 | 17,498 | 3,760 | 23,865 | 21,093 | 3,660 | 1,135 | 816 | 1,940 | 9,512 |
| 2nd Quarter | 90,858 | 62,098 | 28,760 | 20,446 | 6,274 | 21,590 | 22,058 | 3,426 | 1,133 | 861 | 2,403 | 12,667 |
| 1st quarter quarter | 88,967 | 53,773 | 35,194 | 17,662 | 4,367 | 27,843 | 21,217 | 3,348 | 1,038 | 798 | 2,142 | 10,552 |
| 1984: | | | | | | | | | | | | |
| 4th quarter quarter | 89,811 | 50,101 | 39,710 | 16,626 | 3,460 | 32,734 | 20,632 | 3,385 | 1,111 | 829 | 1,739 | 9,295 |
| 3d quarter quarter | 76,959 | 48,705 | 28,254 | 16,486 | 3,616 | 21,565 | 19,566 | 3,359 | 1,126 | 776 | 1,750 | 8,815 |
| 2d quarter quarter | 84,308 | 58,165 | 26,143 | 18,776 | 5,943 | 20,213 | 20,236 | 3,187 | 1,109 | 831 | 2,096 | 11,917 |
| 1st quarter quarter | 82,048 | 49,239 | 32,809 | 16,948 | 3,497 | 25,831 | 19,528 | 3,120 | 1,037 | 777 | 2,069 | 9,241 |
| 1983: | | | | | | | | | | | | |
| 4th quarter quarter | 83,189 | 45,619 | 37,570 | 15,437 | 3,269 | 31,375 | 18,353 | 3,081 | 1,093 | 799 | 1,531 | 8,251 |
| 3d quarter quarter | 70,717 | 43,497 | 27,220 | 14,727 | 2,888 | 20,832 | 17,684 | 3,167 | 1,093 | 722 | 1,596 | 8,008 |
| 2d quarter quarter | 74,093 | 49,849 | 24,244 | 15,557 | 4,609 | 18,598 | 17,627 | 2,846 | 1,089 | 793 | 1,996 | 10,978 |
| 1st quarter quarter | 70,963 | 42,325 | 28,638 | 13,604 | 3,271 | 22,606 | 16,519 | 2,597 | 933 | 727 | 1,853 | 8,853 |
| 1982: | | | | | | | | | | | | |
| 4th quarter quarter | 74,794 | 40,240 | 34,554 | 13,539 | 2,504 | 29,098 | 15,697 | 2,711 | 1,085 | 737 | 1,427 | 7,996 |
| 3d quarter quarter | 62,283 | 38,821 | 23,462 | 12,850 | 2,835 | 17,861 | 14,932 | 2,758 | 1,094 | 713 | 1,487 | 7,753 |
| 2d quarter quarter | 70,053 | 46,076 | 23,977 | 14,152 | 4,641 | 18,768 | 15,751 | 2,688 | 1,050 | 756 | 1,892 | 10,355 |
| 1st quarter quarter | 66,938 | 40,023 | 26,695 | 12,302 | 3,541 | 20,958 | 15,559 | 2,519 | 985 | 703 | 1,889 | 8,482 |
| **12 Months Ending** | | | | | | | | | | | | |
| March 1986 | 365,805 | 225,305 | 140,500 | 74,625 | 18,196 | 110,458 | 88,443 | 14,214 | 4,497 | 3,298 | 8,595 | 43,479 |
| December 1985 | 360,984 | 221,955 | 139,029 | 73,551 | 18,078 | 109,848 | 86,553 | 14,066 | 4,466 | 3,323 | 8,411 | 42,688 |
| September 1985 | 352,915 | 218,105 | 134,810 | 72,232 | 17,861 | 106,032 | 85,000 | 13,819 | 4,417 | 3,304 | 8,224 | 42,026 |
| June 1985 | 346,595 | 214,677 | 131,918 | 71,220 | 17,617 | 103,732 | 83,473 | 13,518 | 4,408 | 3,264 | 8,034 | 41,329 |
| March 1985 | 340,045 | 210,744 | 129,301 | 69,550 | 17,286 | 102,355 | 81,651 | 13,279 | 4,384 | 3,234 | 7,727 | 40,579 |
| December 1984 | 333,126 | 206,210 | 126,916 | 68,836 | 16,416 | 100,343 | 79,962 | 13,051 | 4,383 | 3,213 | 7,654 | 39,268 |
| September 1984 | 326,504 | 201,728 | 124,776 | 67,647 | 16,225 | 98,984 | 77,683 | 12,747 | 4,365 | 3,183 | 7,446 | 38,224 |
| June 1984 | 320,262 | 196,520 | 123,742 | 65,888 | 15,597 | 98,251 | 75,801 | 12,555 | 4,332 | 3,129 | 7,292 | 37,417 |
| March 1984 | 310,047 | 188,204 | 121,843 | 62,669 | 14,263 | 96,636 | 73,192 | 12,214 | 4,312 | 3,091 | 7,192 | 36,478 |
| December 1983 | 298,962 | 181,290 | 117,672 | 59,325 | 14,037 | 93,411 | 70,183 | 11,691 | 4,208 | 3,041 | 6,976 | 36,090 |
| September 1983 | 290,567 | 175,911 | 114,656 | 57,427 | 13,272 | 91,134 | 67,527 | 11,321 | 4,200 | 2,979 | 6,872 | 35,835 |
| June 1983 | 282,133 | 171,235 | 110,898 | 55,550 | 13,219 | 88,163 | 64,775 | 10,912 | 4,201 | 2,970 | 6,763 | 35,580 |
| March 1983 | 278,093 | 167,462 | 110,631 | 54,145 | 13,251 | 88,333 | 62,899 | 10,754 | 4,162 | 2,933 | 6,659 | 34,957 |
| December 1982 | 274,068 | 165,160 | 108,688 | 52,843 | 13,521 | 86,685 | 61,939 | 10,676 | 4,214 | 2,909 | 6,695 | 34,586 |
| September 1982 | 271,121 | 163,382 | 107,519 | 51,948 | 13,871 | 85,772 | 61,218 | 10,653 | 4,144 | 2,920 | 6,585 | 34,010 |
| June 1982 | 266,883 | 161,944 | 104,719 | 50,955 | 13,972 | 83,502 | 60,737 | 10,549 | 4,088 | 2,885 | 6,475 | 33,720 |
| March 1982 | 261,382 | 159,873 | 101,289 | 50,201 | 14,305 | 80,376 | 59,648 | 10,324 | 4,106 | 2,869 | 6,290 | 33,263 |

[1]Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1986 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended March | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **Alabama** | | | | |
| Jefferson County | 671,197 | 139.5 | 134.6 | 3.6 |
| Mobile County | 364,379 | 55.2 | 50.6 | 9.1 |
| **Arizona** | | | | |
| Maricopa County | 1,508,030 | 676.9 | 647.9 | 4.5 |
| Pima County | 531,263 | 266.5 | 227.2 | 17.3 |
| **Arkansas** | | | | |
| Pulaski County | 340,613 | 95.9 | 87.1 | 10.1 |
| **California** | | | | |
| Alameda County | 1,105,379 | 458.8 | 405.5 | 13.2 |
| Contra Costa County | 657,252 | 404.6 | 354.8 | 14.0 |
| Fresno County | 515,013 | 206.2 | 190.4 | 8.3 |
| Kern County | 403,089 | 328.4 | 305.9 | 7.4 |
| Los Angeles County | 7,477,657 | 3,038.4 | 2,781.3 | 9.2 |
| Monterey County | 290,444 | (NA) | (NA) | (NA) |
| Orange County | 1,931,570 | 1,079.6 | 960.8 | 12.4 |
| Riverside County | 663,923 | 368.9 | 302.0 | 22.1 |
| Sacramento County | 783,381 | 289.5 | 234.9 | 23.3 |
| San Bernardino County | 893,157 | 384.5 | 341.4 | 12.6 |
| San Diego County | 1,861,846 | 828.4 | 714.1 | 16.0 |
| San Francisco County | 678,974 | 367.6 | 316.8 | 16.0 |
| San Joaquin County | 347,342 | 136.1 | 113.7 | 19.7 |
| San Mateo County | 588,164 | 346.3 | 320.4 | 8.1 |
| Santa Barbara County | 298,660 | 149.9 | 132.7 | 13.0 |
| Santa Clara County | 1,295,071 | 777.6 | 678.6 | 14.6 |
| Ventura County | 529,899 | 271.0 | 240.5 | 12.7 |
| **Colorado** | | | | |
| Denver County | 491,396 | 265.1 | 261.7 | 1.3 |
| El Paso County | 309,424 | 157.5 | 130.3 | 20.9 |
| Jefferson County | 371,741 | 201.1 | 203.1 | -1.0 |
| **Connecticut** | | | | |
| Fairfield County | 807,143 | 785.3 | 698.0 | 12.5 |
| Hartford County | 807,766 | 629.8 | 650.9 | -3.3 |
| New Haven County | 761,337 | 580.9 | 504.7 | 15.1 |
| **Delaware** | | | | |
| New Castle County | 398,115 | 132.6 | 116.7 | 13.6 |
| **Dist. of columbia** | | | | |
| Washington, DC | 637,651 | 469.6 | 406.5 | 15.5 |
| **Florida** | | | | |
| Broward County | 1,014,043 | 592.4 | 554.3 | 6.9 |
| Dade County | 1,625,979 | 1,070.7 | 997.3 | 7.4 |
| Duval County | 570,981 | 205.3 | 166.1 | 23.6 |
| Hillsborough County | 646,960 | 277.5 | 241.5 | 14.9 |
| Orange County | 471,660 | 261.8 | 194.0 | [2]34.9 |
| Palm Beach County | 573,125 | 501.2 | 429.6 | 16.7 |
| Pinellas County | 728,409 | 317.3 | 275.5 | 15.2 |
| Polk County | 321,652 | 100.8 | 88.0 | 14.5 |
| **Georgia** | | | | |
| De Kalb County | 483,024 | 244.7 | 210.4 | 16.3 |
| Fulton County | 589,904 | 420.2 | 386.4 | 8.8 |
| **Hawaii** | | | | |
| Honolulu County | 762,874 | 243.9 | 229.2 | 6.4 |
| **Illinois** | | | | |
| Cook County | 5,253,190 | 3,187.0 | 3,133.8 | 1.7 |
| Du Page County | 658,177 | 497.5 | 473.7 | 5.0 |
| Kane County | 278,405 | 142.4 | 133.7 | 6.5 |
| Lake County | 440,372 | 301.1 | 284.8 | 5.7 |
| St Clair County | 265,469 | 67.1 | 65.8 | 2.0 |
| Will County | 324,460 | 163.3 | 160.5 | 1.7 |
| **Indiana** | | | | |
| Allen County | 294,335 | 116.1 | 107.2 | 8.3 |
| Lake County | 522,965 | 293.8 | 247.0 | 18.9 |
| Marion County | 765,233 | (NA) | (NA) | (NA) |
| **Iowa** | | | | |
| Polk County | 303,170 | 186.6 | 189.7 | -1.6 |
| **Kansas** | | | | |
| Sedgwick County | 366,531 | 219.1 | 205.2 | 6.8 |
| **Kentucky** | | | | |
| Jefferson County | 684,793 | 184.8 | 189.6 | -2.5 |
| **Louisiana** | | | | |
| East Baton Rouge Parish | 366,164 | 62.0 | 53.8 | 15.3 |
| Jefferson Parish | 454,592 | 102.7 | 99.0 | 3.7 |
| Orleans Parish | 557,482 | 132.6 | 115.1 | 15.2 |
| **Maryland** | | | | |
| Anne Arundel County | 370,775 | 167.2 | 146.2 | 14.4 |
| Baltimore City | 786,775 | 269.3 | 258.7 | 4.1 |
| Baltimore County | 655,615 | 315.4 | 294.9 | 7.0 |
| Montgomery County | 579,053 | 467.4 | 438.0 | 6.7 |
| Prince Georges County | 665,071 | 275.4 | 249.7 | 10.3 |
| **Massachusetts** | | | | |
| Bristol County | 474,641 | 192.3 | 190.7 | .8 |
| Essex County | 633,632 | 390.9 | 358.1 | 9.2 |
| Hampden County | 443,018 | 157.7 | 149.5 | 5.5 |
| Middlesex County | 1,367,034 | 963.1 | 901.6 | 6.8 |
| Norfolk County | 606,587 | 361.4 | 371.3 | -2.7 |
| Plymouth County | 405,437 | 202.5 | 208.7 | 3.0 |
| Suffolk County | 650,142 | 418.3 | 391.7 | 6.8 |
| Worcester County | 646,352 | 306.3 | 284.1 | 7.8 |
| **Michigan** | | | | |
| Genesee County | 450,449 | 297.4 | 267.5 | 11.2 |
| Ingham County | 272,437 | 180.0 | 169.6 | 6.1 |
| Kent County | 444,506 | 256.2 | 262.6 | -2.4 |
| Macomb County | 694,600 | 504.6 | 468.8 | 7.6 |
| Oakland County | 1,011,793 | 874.1 | 867.0 | .8 |
| Washtenaw County | 264,748 | 214.2 | 215.3 | -.5 |
| Wayne County | 2,337,240 | 1,257.8 | 1,211.9 | 3.8 |
| **Minnesota** | | | | |
| Hennepin County | 941,411 | 804.7 | 759.3 | 6.0 |
| Ramsey County | 459,784 | 305.8 | 295.9 | 3.4 |
| **Missouri** | | | | |
| Jackson County | 629,180 | (NA) | (NA) | (NA) |
| St Louis City | 974,815 | (NA) | (NA) | (NA) |
| St Louis County | 453,085 | (NA) | 92.8 | (NA) |
| **Nebraska** | | | | |
| Douglas County | 397,884 | 235.6 | 217.9 | 8.1 |
| **Nevada** | | | | |
| Clark County | 461,816 | 112.4 | 90.0 | 24.5 |
| **New Jersey** | | | | |
| Bergen County | 845,385 | 771.1 | 723.1 | 6.6 |
| Burlington County | 362,542 | 197.6 | 189.2 | 4.4 |
| Camden County | 471,650 | 300.3 | 298.7 | .5 |
| Essex County | 850,451 | 605.6 | 582.8 | 3.9 |
| Hudson County | 556,972 | 330.1 | 321.9 | 2.5 |
| Mercer County | 307,863 | 232.6 | 226.5 | 2.7 |
| Middlesex County | 595,893 | 484.3 | 460.1 | 5.3 |
| Monmouth County | 503,173 | 401.6 | 381.7 | 5.2 |
| Morris County | 407,630 | 393.6 | 376.9 | 4.4 |
| Ocean County | 346,038 | 262.5 | 273.5 | -4.0 |
| Passaic County | 447,585 | 277.4 | 256.2 | 8.3 |
| Union County | 504,094 | 413.4 | 353.5 | 17.0 |
| **New Mexico** | | | | |
| Bernalillo County | 419,700 | 106.4 | 100.8 | 5.6 |
| **New York** | | | | |
| Albany County | 285,909 | 140.8 | 127.9 | 10.1 |
| Erie County | 1,015,472 | 632.3 | 607.4 | 4.1 |

See footnotes at end of table.

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1986 and Prior Periods—Con.

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended March | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **New York—Con.** | | | | |
| Monroe County | 702,238 | 454.1 | 437.5 | 3.8 |
| Nassau County | 1,321,582 | 1,310.2 | 1,391.5 | -5.8 |
| New York City | 7,071,030 | 4,598.2 | 3,746.6 | 22.7 |
| Oneida County | 253,466 | 116.1 | 111.5 | 4.2 |
| Onondaga County | 463,324 | 360.2 | 330.8 | 8.9 |
| Suffolk County | 1,284,231 | 1,668.2 | 1,737.9 | -4.0 |
| Westchester County | 866,599 | 999.4 | 1,045.4 | -4.4 |
| **North Carolina** | | | | |
| Guilford County | 317,154 | 129.9 | 110.8 | 17.2 |
| Mecklenburg County | 404,270 | 216.0 | 200.9 | 7.5 |
| Wake County | 300,833 | 147.6 | 123.8 | 19.2 |
| **Ohio** | | | | |
| Cuyahoga County | 1,498,295 | 825.2 | 763.2 | 8.1 |
| Franklin County | 869,109 | 465.6 | 396.0 | 17.6 |
| Hamilton County | 873,136 | 422.9 | 410.3 | 3.1 |
| Lorain County | 274,909 | 107.3 | 105.3 | 1.9 |
| Lucas County | 471,741 | 212.7 | 202.4 | 5.0 |
| Mahoning County | 289,487 | 79.1 | 98.6 | [2]-19.8 |
| Montgomery County | 571,697 | 257.3 | 241.4 | 6.6 |
| Stark County | 378,823 | 122.2 | 118.3 | 3.3 |
| Summit County | 524,472 | 253.6 | 219.6 | 15.5 |
| **Oklahoma** | | | | |
| Oklahoma County | 568,933 | 182.4 | 169.7 | 7.5 |
| Tulsa County | 470,593 | 171.1 | 133.4 | [2]28.2 |
| **Oregon** | | | | |
| Multnomah County | 562,640 | 450.7 | 421.8 | 6.9 |
| **Pennsylvania** | | | | |
| Allegheny County | 1,450,085 | 615.0 | 589.1 | 4.4 |
| Berks County | 312,509 | 88.1 | 92.4 | -4.7 |
| Bucks County | 479,211 | 269.2 | 259.8 | 3.6 |
| Chester County | 316,660 | 106.0 | 89.1 | 18.9 |
| Delaware County | 555,007 | 200.7 | 191.3 | 4.9 |
| Erie County | 279,780 | 107.4 | 107.5 | -.1 |
| Lancaster County | 362,346 | 59.9 | 58.5 | 2.4 |
| Lehigh County | 273,582 | 109.8 | 108.2 | 1.4 |
| Luzerne County | 343,079 | 69.3 | 70.0 | -1.0 |
| Montgomery County | 643,621 | 332.3 | 314.0 | 5.8 |
| **Pennsylvania—Con.** | | | | |
| Philadelphia County | 1,688,210 | 505.1 | 452.7 | 11.6 |
| Westmoreland County | 392,294 | 119.3 | 120.0 | -.6 |
| York County | 312,963 | 90.7 | 85.1 | 6.5 |
| **Rhode Island** | | | | |
| Providence County | 571,349 | 336.5 | 314.1 | 7.1 |
| **South Carolina** | | | | |
| Charleston County | 277,308 | 104.9 | 100.1 | 4.8 |
| Greenville County | 287,913 | 101.9 | 88.4 | 15.3 |
| Richland County | 267,823 | (NA) | (NA) | (NA) |
| **Tennessee** | | | | |
| Davidson County | 477,811 | 154.5 | 131.6 | 17.4 |
| Hamilton County | 287,740 | 251.2 | 245.0 | 2.5 |
| Knox County | 319,694 | 98.5 | 90.3 | 9.1 |
| Shelby County | 777,113 | 284.7 | 283.4 | .5 |
| **Texas** | | | | |
| Bexar County | 988,800 | 283.4 | 264.8 | 7.0 |
| Dallas County | 1,556,549 | (NA) | (NA) | (NA) |
| El Paso County | 479,899 | 141.3 | 136.1 | 3.8 |
| Harris County | 2,409,544 | 2,501.1 | (NA) | (NA) |
| Tarrant County | 860,880 | 851.2 | 822.8 | 3.4 |
| Travis County | 419,335 | 364.9 | 347.4 | 5.0 |
| **Utah** | | | | |
| Salt Lake County | 619,066 | 297.6 | 270.9 | 9.8 |
| **Virginia** | | | | |
| Fairfax County | 596,901 | 558.5 | 504.7 | 10.7 |
| Norfolk City | 266,979 | 69.0 | 71.9 | -4.1 |
| **Washington** | | | | |
| King County | 1,269,749 | 618.3 | 554.5 | 11.5 |
| Pierce County | 485,643 | 179.9 | 151.3 | 18.9 |
| Snohomish County | 337,016 | 126.2 | 115.3 | 9.4 |
| Spokane County | 341,835 | 104.7 | 98.9 | 5.9 |
| **Wisconsin** | | | | |
| Dane County | 323,545 | (NA) | (NA) | (NA) |
| Milwaukee County | 964,988 | 676.2 | 654.3 | 3.3 |
| Waukesha County | 280,326 | 206.1 | 183.2 | 12.5 |

NA Not available.

[1]Population data are from the 1980 Decennial Census.

[2]Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## Table 5. Collections of Selected State Taxes: March 1986 and Prior Periods

| State | Total tax collections[1] | | | | General sales and gross receipts | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 |
| United States, Total[2] | 57,122,842 | 225,305,291 | 1.5 | 6.9 | 19,054,081 | 73,319,637 | 2.0 | 8.2 |
| Alabama | 856,071 | 2,991,459 | .7 | 5.0 | 209,464 | 816,539 | 1.2 | 3.2 |
| Alaska | 412,451 | 1,880,763 | -3.0 | -3.3 | (X) | (X) | (X) | (X) |
| Arizona | 736,111 | 3,119,991 | 1.2 | 5.5 | 370,328 | 1,436,958 | 1.1 | 3.2 |
| Arkansas | 479,208 | 1,822,512 | 2.6 | 6.9 | 169,490 | 699,372 | .8 | 3.2 |
| California | 7,270,001 | 30,278,275 | 1.3 | 8.7 | 2,704,826 | 10,217,744 | 2.0 | 7.0 |
| Colorado | 497,747 | 2,291,016 | .7 | 2.1 | 182,687 | 737,325 | .2 | -5.2 |
| Connecticut | 837,448 | 3,741,612 | 1.8 | 11.6 | 419,169 | 1,591,274 | 1.9 | 5.9 |
| Delaware | 178,227 | 820,390 | - | 8.8 | (X) | (X) | (X) | (X) |
| Florida | 2,332,090 | 8,894,785 | 1.7 | 10.0 | 1,322,655 | 4,959,209 | 1.9 | 10.5 |
| Georgia | 1,170,598 | 4,820,836 | 1.9 | 9.4 | 400,864 | 1,625,056 | 1.3 | 7.1 |
| Hawaii | 371,800 | 1,439,000 | 2.7 | 7.9 | 192,020 | 725,346 | 2.5 | 6.9 |
| Idaho | 186,797 | 747,875 | 1.3 | 3.4 | 59,088 | 240,618 | 1.1 | - |
| Illinois | 2,504,531 | 9,451,222 | .3 | 1.9 | 849,899 | 3,287,680 | 1.1 | 5.4 |
| Indiana | 962,094 | 4,344,595 | -3.0 | 3.7 | 494,853 | 2,101,580 | -2.6 | 1.3 |
| Iowa | 639,710 | 2,410,550 | 1.8 | 6.1 | 190,288 | 774,816 | -.2 | 3.4 |
| Kansas | 470,476 | 1,938,240 | -1.8 | 2.0 | 137,897 | 559,414 | .2 | 3.5 |
| Kentucky | 767,854 | 3,170,528 | 1.1 | 6.6 | 212,693 | 865,261 | 1.8 | 8.0 |
| Louisiana | 849,138 | 3,826,590 | .5 | 8.0 | 290,846 | 1,179,302 | -.5 | 5.3 |
| Maine | 275,676 | 1,078,303 | 2.3 | 9.8 | 89,475 | 377,898 | 1.6 | 9.5 |
| Maryland | 1,081,643 | 4,603,063 | 2.5 | 9.2 | 292,365 | 1,157,250 | 1.8 | 9.1 |
| Massachusetts | 2,101,247 | 7,199,854 | 6.1 | 11.7 | 459,030 | 1,623,864 | 5.5 | 16.1 |
| Michigan | 2,407,933 | 9,035,670 | 1.6 | 8.1 | 732,492 | 2,656,049 | 2.3 | 11.6 |
| Minnesota | 1,271,523 | 5,121,133 | -1.6 | -3.4 | 323,801 | 1,349,835 | -.1 | 1.2 |
| Mississippi | 466,428 | 1,914,172 | 1.9 | 3.3 | 251,961 | 1,019,300 | 2.1 | 7.3 |
| Missouri | 857,366 | 3,546,614 | 1.6 | 7.7 | 373,344 | 1,504,231 | 2.0 | 8.2 |
| Montana | 141,804 | 634,529 | .9 | 2.9 | (X) | (X) | (X) | (X) |
| Nebraska | 261,126 | 1,074,539 | 1.9 | 6.0 | 88,277 | 346,182 | 1.5 | 7.5 |
| Nevada | 249,619 | 1,015,195 | 3.4 | 12.6 | 122,534 | 490,767 | 2.5 | 10.8 |
| New Hampshire | 77,352 | 447,353 | -7.2 | -.8 | (X) | (X) | (X) | (X) |
| New Jersey | 1,698,991 | 8,215,870 | 1.5 | 10.7 | 574,298 | 2,457,533 | .9 | 11.7 |
| New Mexico | 384,287 | 1,482,485 | 2.4 | 5.2 | 159,433 | 622,311 | 1.4 | 4.2 |
| New York[3] | 6,916,044 | 22,754,374 | 2.3 | 9.9 | 1,480,414 | 4,760,919 | 4.0 | 12.6 |
| North Carolina | 1,495,809 | 5,497,635 | 2.2 | 8.7 | 325,826 | 1,351,360 | 4.3 | 23.5 |
| North Dakota | 150,380 | 635,851 | -2.7 | -9.6 | 46,157 | 179,417 | -.7 | -4.6 |
| Ohio | 2,432,247 | 8,660,871 | 2.0 | 4.1 | 684,725 | 2,748,844 | 2.0 | 9.9 |
| Oklahoma | 745,065 | 3,045,041 | 1.0 | 3.4 | 166,987 | 651,059 | 1.9 | 4.2 |
| Oregon | 419,152 | 2,037,653 | -.9 | 4.3 | (X) | (X) | (X) | (X) |
| Pennsylvania | 2,185,331 | 10,541,787 | .9 | 5.1 | 797,802 | 3,190,783 | 1.8 | 8.0 |
| Rhode Island | 227,926 | 897,161 | .4 | .6 | 88,485 | 296,206 | 5.2 | 7.1 |
| South Carolina | 692,050 | 2,764,330 | 2.6 | 9.6 | 263,345 | 1,028,544 | 7.3 | 25.7 |
| South Dakota | 98,809 | 406,971 | .5 | -.5 | 50,183 | 196,997 | -1.9 | -7.8 |
| Tennessee | 807,665 | 3,237,904 | 2.4 | 10.3 | 446,600 | 1,836,989 | 1.7 | 9.2 |
| Texas | 3,380,920 | 11,803,250 | 1.5 | 4.8 | 1,174,397 | 4,433,588 | 2.6 | 10.3 |
| Utah | 328,931 | 1,379,150 | 1.0 | 11.3 | 139,604 | 554,294 | -.3 | 12.2 |
| Vermont | 119,951 | 499,758 | 2.4 | 13.2 | 25,696 | 96,635 | 2.5 | 11.9 |
| Virginia | 1,077,295 | 4,768,324 | 3.4 | 10.5 | 260,432 | 994,200 | 3.5 | 9.9 |
| Washington | 1,223,837 | 5,119,609 | 4.3 | 9.4 | 811,064 | 3,086,257 | 6.0 | 10.3 |
| West Virginia | 436,229 | 1,805,965 | 2.3 | 2.6 | 203,837 | 807,142 | 2.0 | 2.3 |
| Wisconsin | 1,395,009 | 5,295,590 | 1.7 | 1.7 | 369,159 | 1,494,205 | .5 | 3.0 |
| Wyoming | 192,845 | 795,048 | -3.1 | -3.2 | 45,291 | 189,484 | -.6 | 3.1 |
| Exhibit: District of Columbia | 396,989 | 1,635,513 | 2.0 | 11.7 | 94,420 | 358,630 | 1.3 | 5.9 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: March 1986 and Prior Periods**—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 |
| United States, Total[2] | 3,454,541 | 14,050,523 | 1.0 | 7.0 | 1,023,551 | 4,316,711 | .7 | 2.7 |
| Alabama | 49,268 | 242,117 | -4.0 | -4.7 | 17,314 | 72,050 | .1 | 1.5 |
| Alaska | 7,420 | 36,858 | .4 | 1.7 | 2,716 | 7,324 | 28.2 | 40.2 |
| Arizona | 67,572 | 244,250 | 5.0 | 13.3 | 12,805 | 51,239 | 1.4 | 9.5 |
| Arkansas | 46,436 | 190,435 | 8.0 | 33.5 | 14,520 | 63,299 | .3 | 2.1 |
| California | 290,816 | 1,175,468 | .1 | 1.7 | 65,580 | 264,928 | .5 | .4 |
| Colorado | 46,986 | 190,822 | 3.1 | .2 | 11,410 | 38,438 | 10.1 | 9.8 |
| Connecticut | 58,257 | 234,514 | 1.2 | 9.4 | 20,612 | 88,336 | -.2 | -1.8 |
| Delaware | 8,800 | 39,725 | - | 1.4 | 2,943 | 12,456 | - | 1.8 |
| Florida | 187,878 | 731,019 | 3.6 | [1]19.6 | 64,356 | 280,427 | -1.9 | -1.4 |
| Georgia | 96,355 | 393,576 | 1.1 | 2.4 | 21,307 | 88,751 | .1 | - |
| Hawaii | 11,293 | 42,245 | 7.7 | 20.3 | 5,076 | 19,191 | 1.1 | -.5 |
| Idaho | 17,718 | 78,147 | .2 | -1.3 | 2,206 | 9,861 | -.6 | -2.8 |
| Illinois | 161,231 | 673,724 | -1.2 | 16.2 | 36,433 | 174,103 | -1.1 | 5.6 |
| Indiana | 77,688 | 380,543 | -3.0 | 11.8 | 16,148 | 75,360 | -3.2 | -1.4 |
| Iowa | 57,091 | 204,940 | 3.8 | 2.8 | 17,604 | 66,524 | 7.1 | 12.1 |
| Kansas | 34,129 | 149,641 | -.5 | 1.4 | 14,781 | 53,777 | 8.3 | 18.4 |
| Kentucky | 43,815 | 193,184 | .6 | -1.6 | 4,104 | 18,329 | -.5 | -1.2 |
| Louisiana | 96,087 | 343,850 | 1.6 | 9.6 | 19,879 | 83,487 | -1.2 | 3.2 |
| Maine | 20,412 | 90,120 | .4 | 2.4 | 8,504 | 34,604 | 6.2 | 17.7 |
| Maryland | 73,202 | 301,641 | .6 | -.7 | 14,701 | 66,799 | -1.5 | .4 |
| Massachusetts | 92,697 | 266,760 | 11.5 | -3.5 | 43,066 | 190,069 | 1.0 | 8.8 |
| Michigan | 150,312 | 629,312 | .9 | 4.8 | 30,983 | 126,332 | -1.2 | .1 |
| Minnesota | 75,116 | 332,376 | -2.1 | -3.7 | 43,287 | 111,600 | 27.6 | 32.1 |
| Mississippi | 31,566 | 152,818 | .6 | 4.3 | 13,061 | 51,498 | 9.5 | 48.3 |
| Missouri | 49,505 | 207,695 | -.1 | .8 | 19,077 | 81,797 | -.7 | -.7 |
| Montana | 17,395 | 79,091 | -2.0 | -3.1 | 2,932 | 13,161 | -2.2 | -.4 |
| Nebraska | 30,031 | 135,018 | 1.0 | 4.7 | 7,278 | 28,998 | 3.1 | .5 |
| Nevada | 19,110 | 78,839 | 2.5 | 7.1 | 6,662 | 22,285 | 9.9 | 11.0 |
| New Hampshire | 3,035 | 56,579 | -23.0 | -15.1 | 4,837 | 30,462 | -7.7 | -8.3 |
| New Jersey | 88,181 | 329,129 | 2.9 | 6.0 | 47,524 | 213,991 | -.7 | -1.3 |
| New Mexico | 38,767 | 130,624 | 12.1 | 23.0 | 3,262 | 14,399 | 1.3 | -1.1 |
| New York | 113,161 | 468,946 | -1.8 | 14.7 | 93,662 | 422,832 | -1.5 | -2.7 |
| North Carolina | 101,627 | 414,161 | 1.1 | 1.2 | 3,746 | 16,468 | 1.3 | -1.0 |
| North Dakota | 9,736 | 54,187 | -4.1 | -5.7 | 2,471 | 11,722 | -3.0 | -5.7 |
| Ohio | 201,356 | 664,681 | 7.7 | 6.7 | 42,275 | 183,672 | -.2 | -.1 |
| Oklahoma | 49,295 | 201,098 | 1.7 | 9.1 | 17,523 | 75,490 | .9 | -2.3 |
| Oregon | 29,719 | 130,303 | 2.0 | 11.7 | 19,245 | 69,408 | 9.7 | 26.7 |
| Pennsylvania | 156,883 | 632,095 | .6 | 1.0 | 54,948 | 236,842 | -.3 | -.8 |
| Rhode Island | 11,936 | 49,112 | -1.6 | -.3 | 6,382 | 28,860 | -.1 | -1.4 |
| South Carolina | 59,349 | 248,960 | .4 | 1.5 | 6,780 | 29,721 | -.2 | -1.0 |
| South Dakota | 12,683 | 70,760 | 4.0 | 13.9 | 3,356 | 13,705 | 7.9 | 30.1 |
| Tennessee | 83,974 | 345,546 | 5.4 | 18.5 | 17,833 | 79,851 | -.6 | 1.0 |
| Texas | 236,712 | 1,002,273 | -1.1 | 27.2 | 87,549 | 380,637 | .3 | 5.7 |
| Utah | 24,967 | 115,212 | -1.2 | 7.1 | 3,123 | 13,619 | 2.0 | 6.2 |
| Vermont | 9,590 | 39,114 | 2.8 | 4.0 | 2,864 | 12,454 | -.6 | -3.8 |
| Virginia | 75,064 | 320,349 | -1.2 | -1.4 | 3,813 | 17,093 | -.2 | -.8 |
| Washington | 93,769 | 382,294 | -.4 | 3.4 | 24,061 | 101,459 | .8 | 1.4 |
| West Virginia | 36,273 | 158,777 | -.5 | 1.4 | 8,639 | 35,312 | .3 | - |
| Wisconsin | 87,336 | 377,322 | .4 | 4.4 | 29,354 | 129,134 | -2.7 | -3.7 |
| Wyoming | 12,942 | 40,273 | .9 | 2.4 | 959 | 4,557 | -2.7 | -8.0 |
| Exhibit: District of Columbia | 5,178 | 23,215 | -6.0 | -9.3 | 2,017 | 9,509 | -1.1 | .4 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: March 1986 and Prior Periods**—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 |
| United States, Total[2] | 710,902 | 3,050,540 | -.9 | 1.8 | 16,569,860 | 67,045,891 | 1.4 | 6.9 |
| Alabama | 21,558 | 94,019 | .2 | 3.8 | 177,933 | 747,207 | 2.6 | 10.9 |
| Alaska | 2,622 | 13,662 | -5.9 | .3 | 168 | 585 | -28.2 | -58.4 |
| Arizona | 9,845 | 40,054 | -1.1 | 14.3 | 134,478 | 675,979 | 2.1 | 16.2 |
| Arkansas | 5,667 | 24,181 | -.6 | -1.2 | 133,207 | 496,764 | 2.7 | 4.3 |
| California | 26,738 | 129,509 | -3.1 | -5.0 | 2,582,270 | 11,247,176 | .4 | 8.6 |
| Colorado | 4,915 | 24,326 | -.9 | -.6 | 179,620 | 943,025 | - | 7.6 |
| Connecticut | 7,348 | 33,008 | -1.0 | 2.0 | 62,518 | 331,039 | 7.1 | 20.5 |
| Delaware | 1,132 | 5,303 | - | 4.2 | 84,290 | 360,303 | - | - |
| Florida | 99,486 | 420,919 | -2.2 | .4 | (X) | (X) | (X) | (X) |
| Georgia | 25,854 | 112,759 | .9 | 3.4 | 452,935 | 1,884,072 | 3.6 | 11.9 |
| Hawaii | - | 5,529 | (NA) | (NA) | 126,563 | 468,522 | 4.0 | 14.2 |
| Idaho | 2,150 | 9,234 | .2 | 3.4 | 77,733 | 267,089 | 2.6 | 5.0 |
| Illinois | 16,886 | 69,898 | -.7 | -.5 | 699,003 | 2,584,030 | - | -6.1 |
| Indiana | 8,017 | 44,950 | -.6 | 7.7 | 252,351 | 1,243,101 | -6.2 | 5.3 |
| Iowa | 3,508 | 15,744 | .1 | 21.5 | 223,171 | 855,174 | 1.0 | 5.0 |
| Kansas | 11,044 | 44,196 | .4 | 2.3 | 142,188 | 602,018 | -2.6 | -2.4 |
| Kentucky | 11,002 | 48,421 | -.5 | -.1 | 208,253 | 813,817 | 1.9 | 4.2 |
| Louisiana | 14,347 | 65,551 | -4.3 | -3.7 | 83,451 | 541,628 | -3.5 | 6.2 |
| Maine | 5,815 | 31,484 | -.7 | -.2 | 65,685 | 321,195 | 1.2 | 10.6 |
| Maryland | 6,214 | 28,246 | -.4 | -.4 | 434,473 | 1,888,428 | 2.4 | 8.9 |
| Massachusetts | 25,406 | 92,465 | 7.7 | 9.5 | 861,627 | 3,407,088 | 4.4 | 12.8 |
| Michigan | 21,882 | 89,784 | -3.7 | -5.1 | 899,595 | 3,198,165 | 1.3 | 3.9 |
| Minnesota | 11,475 | 51,563 | -2.2 | -1.8 | 480,470 | 2,132,354 | -3.5 | -8.5 |
| Mississippi | 8,287 | 33,514 | 1.9 | .7 | 43,582 | 271,960 | 1.4 | 9.7 |
| Missouri | 5,292 | 25,059 | .4 | 1.8 | 257,107 | 1,110,170 | .4 | 7.9 |
| Montana | 3,462 | 14,100 | .1 | 0 | 35,226 | 176,328 | -3.9 | 4.6 |
| Nebraska | 3,557 | 14,086 | 1.5 | 5.4 | 83,747 | 335,647 | 2.9 | 6.8 |
| Nevada | 2,570 | 13,164 | -.6 | .9 | (X) | (X) | (X) | (X) |
| New Hampshire | 2,247 | 9,891 | 1.5 | -5.1 | 2,006 | 27,912 | -.4 | 7.8 |
| New Jersey | 10,246 | 58,706 | -1.5 | .5 | 503,302 | 2,078,738 | 2.7 | 12.2 |
| New Mexico | 4,418 | 18,294 | .4 | 16.8 | 3,002 | 107,906 | 13.5 | 45.4 |
| New York | 38,067 | 160,210 | -3.0 | -6.5 | 3,424,001 | 11,582,305 | 2.8 | 11.4 |
| North Carolina | 30,396 | 125,921 | 1.0 | 3.6 | 538,859 | 2,196,659 | 4.4 | 11.7 |
| North Dakota | 1,169 | 5,851 | -2.4 | -2.8 | 12,408 | 74,778 | -.6 | -1.9 |
| Ohio | 15,740 | 69,443 | -1.3 | -1.2 | 660,561 | 2,807,015 | .6 | 3.6 |
| Oklahoma | 12,463 | 49,145 | 7.5 | 17.7 | 158,625 | 739,159 | .7 | 5.9 |
| Oregon | 2,309 | 11,014 | .4 | 3.2 | 266,054 | 1,317,841 | -2.6 | 1.8 |
| Pennsylvania | 33,706 | 134,307 | .8 | - | 646,237 | 2,645,148 | -.1 | 3.3 |
| Rhode Island | 1,302 | 7,637 | -2.2 | 1.7 | 64,404 | 280,965 | -1.1 | -7.1 |
| South Carolina | 23,230 | 104,121 | 1.9 | 4.7 | 169,756 | 865,885 | -1.2 | .1 |
| South Dakota | 1,649 | 8,882 | -5.9 | -5.2 | (X) | (X) | (X) | (X) |
| Tennessee | 14,783 | 60,414 | -.4 | -.5 | 10,671 | 66,761 | 3.6 | 18.8 |
| Texas | 84,600 | 350,327 | -1.2 | 14.0 | (X) | (X) | (X) | (X) |
| Utah | 4,303 | 16,555 | .7 | -1.8 | 103,964 | 454,710 | 1.8 | 9.3 |
| Vermont | 3,571 | 14,523 | .9 | 2.6 | 33,028 | 152,064 | .3 | 5.7 |
| Virginia | 25,530 | 95,354 | 1.5 | 4.6 | 496,350 | 2,176,373 | 6.0 | 17.1 |
| Washington | 26,016 | 103,979 | -.2 | .4 | (X) | (X) | (X) | (X) |
| West Virginia | 1,431 | 6,811 | .9 | -20.2 | 97,832 | 430,316 | 3.7 | 2.3 |
| Wisconsin | 7,320 | 42,996 | -4.3 | -.9 | 597,156 | 2,138,492 | 3.3 | -1.4 |
| Wyoming | 327 | 1,431 | -1.0 | -1.9 | (X) | (X) | (X) | (X) |
| Exhibit: District of Columbia | 1,983 | 6,899 | 2.9 | -4.6 | 103,363 | 438,702 | 1.9 | 9.5 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: March 1986 and Prior Periods**—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 | 1st quarter 1986 (thousand dollars) | Year ended March 1986 (thousand dollars) | Percent change from— Year ended Dec. 1985 | Percent change from— Year ended March 1985 |
| United States, Total[2] | 4,485,142 | 18,196,608 | .7 | 5.3 | 2,205,556 | 8,114,753 | 2.2 | 11.4 |
| Alabama | 36,414 | 167,550 | -18.6 | -20.7 | 20,687 | 108,065 | -1.9 | 49.1 |
| Alaska | 30,824 | 244,926 | 6.4 | 5.2 | 4,839 | 14,078 | 2.0 | -7.7 |
| Arizona | 17,104 | 177,603 | -7.4 | -24.6 | 53,270 | 169,625 | 4.5 | 17.3 |
| Arkansas | 27,036 | 127,198 | 2.8 | 7.8 | 16,240 | 74,552 | 2.7 | 5.0 |
| California | 795,570 | 3,769,330 | -.4 | 7.0 | 196,403 | 697,192 | 8.2 | 16.8 |
| Colorado | 17,530 | 117,908 | 8.7 | 22.9 | 18,297 | 71,016 | -1.6 | -.4 |
| Connecticut | 92,414 | 594,155 | 1.7 | 33.7 | 22,293 | 118,789 | .1 | 17.9 |
| Delaware | 6,846 | 89,936 | - | 41.3 | 7,906 | 36,006 | - | 7.6 |
| Florida | 135,620 | 521,942 | 7.6 | 24.3 | 115,155 | 399,983 | .4 | 13.7 |
| Georgia | 91,315 | 435,281 | -1.7 | 15.6 | 30,347 | 78,929 | 2.3 | 12.5 |
| Hawaii | 6,453 | 46,755 | -2.1 | 15.6 | 4,780 | 13,296 | 11.9 | 43.9 |
| Idaho | 7,620 | 43,656 | 2.5 | 27.8 | 8,126 | 33,437 | 1.3 | .3 |
| Illinois | 213,122 | 744,902 | -4.1 | -1.0 | 105,149 | 593,822 | 1.0 | 4.1 |
| Indiana | 24,732 | 182,107 | 4.4 | 3.7 | 48,971 | 126,423 | 4.5 | 15.1 |
| Iowa | 26,521 | 158,330 | -.2 | 15.4 | 58,145 | 168,281 | 9.6 | 44.6 |
| Kansas | 22,307 | 162,801 | 2.2 | 1.4 | 26,505 | 80,545 | .3 | 3.8 |
| Kentucky | 23,884 | 215,746 | .1 | 5.1 | 26,195 | 98,175 | .6 | 2.8 |
| Louisiana | 36,576 | 294,170 | 6.5 | 15.7 | 13,386 | 63,028 | 1.7 | 14.5 |
| Maine | 15,232 | 55,341 | 5.4 | 8.9 | 15,631 | 48,729 | -.1 | 5.3 |
| Maryland | 51,454 | 282,126 | 11.9 | 17.0 | 54,323 | 117,239 | 15.5 | 28.3 |
| Massachusetts | 421,315 | 944,350 | 15.8 | 6.7 | 47,836 | 158,957 | 5.0 | 15.4 |
| Michigan | 349,963 | 1,443,896 | .8 | 16.1 | 81,428 | 305,719 | -2.8 | 1.1 |
| Minnesota | 121,232 | 355,364 | .6 | -7.2 | 72,722 | 258,754 | -1.4 | 4.3 |
| Mississippi | 39,908 | 100,577 | 6.1 | -21.9 | 17,473 | 56,327 | -2.8 | 6.5 |
| Missouri | 22,310 | 167,834 | 3.5 | -2.0 | 60,228 | 189,446 | .3 | 17.2 |
| Montana | 7,777 | 55,428 | 3.5 | 7.4 | 12,450 | 32,646 | 13.7 | 16.2 |
| Nebraska | 9,691 | 52,981 | -1.3 | .7 | 20,280 | 53,767 | 1.6 | 3.4 |
| Nevada | (X) | (X) | (X) | (X) | 14,012 | 43,517 | 7.4 | 1.4 |
| New Hampshire | 24,552 | 99,255 | -5.7 | -6.3 | 10,208 | 42,572 | -.3 | 8.4 |
| New Jersey | 124,781 | 970,022 | 1.5 | 5.4 | 95,506 | 317,459 | .6 | 30.8 |
| New Mexico | 36,870 | 56,610 | 8.9 | -12.6 | 11,428 | 35,074 | -2.4 | -14.5 |
| New York | 665,561 | 1,901,879 | 1.0 | 2.6 | 115,000 | 481,929 | -3.5 | -7.7 |
| North Carolina | 169,377 | 491,524 | -3.6 | 9.0 | 82,196 | 220,932 | -.4 | 3.2 |
| North Dakota | 11,010 | 53,900 | -6.7 | -36.3 | 13,755 | 32,991 | -4.3 | -10.5 |
| Ohio | 227,088 | 402,928 | -13.7 | -31.2 | 78,615 | 353,617 | .7 | 8.4 |
| Oklahoma | 38,768 | 103,442 | 1.7 | -.5 | 82,937 | 249,998 | 7.6 | 29.6 |
| Oregon | 21,821 | 165,686 | 1.4 | 14.0 | 42,299 | 161,618 | 4.9 | 7.8 |
| Pennsylvania | 106,660 | 976,240 | -.9 | 10.0 | 100,752 | 431,474 | 1.5 | 4.6 |
| Rhode Island | 18,811 | 80,187 | -6.5 | 13.4 | 6,823 | 24,709 | .5 | .6 |
| South Carolina | 66,651 | 162,902 | -6.0 | -19.5 | 25,824 | 65,112 | 3.3 | 19.6 |
| South Dakota | 4,150 | 16,927 | -8.8 | 4.0 | 6,296 | 30,094 | -4.6 | -12.1 |
| Tennessee | 64,489 | 270,717 | -.7 | 9.6 | 38,457 | 141,019 | 1.4 | -4.2 |
| Texas | (X) | (X) | (X) | (X) | 135,935 | 658,719 | 5.3 | 39.0 |
| Utah | 8,778 | 69,215 | 6.1 | 54.6 | 13,447 | 36,503 | 3.1 | 9.3 |
| Vermont | 7,495 | 31,879 | -.1 | 2.2 | 9,557 | 31,861 | 9.8 | 8.0 |
| Virginia | 30,883 | 290,003 | -2.0 | 4.8 | 64,134 | 209,239 | 2.5 | 4.6 |
| Washington | (X) | (X) | (X) | (X) | 41,559 | 142,142 | 1.9 | 10.4 |
| West Virginia | 22,560 | 90,476 | 2.2 | -7.8 | 11,268 | 63,587 | -.7 | -.4 |
| Wisconsin | 184,067 | 410,623 | 2.9 | .1 | 35,742 | 140,013 | 1.3 | 12.1 |
| Wyoming | (X) | (X) | (X) | (X) | 10,741 | 33,748 | 1.2 | 4.2 |
| Exhibit: District of Columbia | 30,338 | 127,697 | 8.0 | 27.7 | 3,997 | 16,974 | -1.9 | -5.1 |

- Represents zero. NA Not available. X Not applicable.

[1]Includes amounts not separately detailed.

[2]The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

[3]Includes taxes collected for the five dependent transportation districts.

[4]Reflects change in collection cycle.

# Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective May 29, 1985.

ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

ARIZONA

Motor fuel sales tax. Tax rate increased from 13 to 16 cents effective January 1, 1986.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

COLORADO

Corporation net income tax. Tax reduction suspended for 1985 tax year.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective October 1, 1985.

DELAWARE

Corporation net income tax. Tax rate increased effective June 1, 1984.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Motor fuel sales tax. Tax rate increased from 12 to 13 cents per gallon effective July 1, 1985.

INDIANA

Motor fuel sales tax. Tax rate increased from 11.1 to 14 cents per gallon effective June 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Alcoholic beverage sales tax. Rate increased effective July 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 10 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October1, 1985.

MARYLAND

Motor vehicle and operators' license tax. Staggered registration began effective March 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 11 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle excise tax rate increased effective January 1, 1985.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

MISSOURI

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1984.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 17.2 cents per gallon.

NEVADA

Motor fuel sales tax. Tax rate increased from 10.25 to 11.25 cents per gallon effective July 1, 1985.

NEW JERSEY

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1984.

NEW MEXICO

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Alcoholic beverage sales tax. Basis of tax changed effective July 1, 1984.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

Individual income tax. Withholding provisions changed effective July 1, 1985.

NORTH DAKOTA

Corporation net income tax. Tax rates increased effective January 1, 1986.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of March 31, 1986, was 12 cents per gallon.

Corporation net income tax. Reflects adjustment in basis of tax.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. New taxes were imposed effective March 14, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

SOUTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased July 1, 1985.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984. Food exemption repealed effective June 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

TEXAS

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective October 2, 1984.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1986, was 16.5 cents per gallon.

# Appendix B. Social Insurance Taxes and Contributions for First Quarter 1986 and Prior Periods

| Period | Total | Federal old age survivors insurance trust fund | Federal disability insurance trust fund | Federal hospital insurance trust fund | Civil service retirement and disability fund | Foreign services retirement and disability fund | State unemployment taxes deposited in the treasury | Federal unemployment taxes | Railroad unemployment insurance act contributions |
|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | |
| 1986: | | | | | | | | | |
| 1st quarter | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985: | | | | | | | | | |
| 4th quarter | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3d quarter | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2d quarter | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st quarter | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 1984: | | | | | | | | | |
| 4th quarter | 55,900 | 37,711 | 3,494 | 9,458 | 1,163 | 8 | 3,119 | 886 | 61 |
| 3d quarter | 60,741 | 39,014 | 3,755 | 10,190 | 1,132 | 10 | 5,164 | 1,414 | 62 |
| 2d quarter | 71,506 | 43,685 | 4,131 | 11,221 | 1,129 | 9 | 9,095 | 2,176 | 60 |
| 1st quarter | 58,177 | 39,167 | 4,030 | 10,227 | 1,132 | 11 | 2,006 | 1,564 | 40 |
| 1983: | | | | | | | | | |
| 4th quarter | 47,819 | 30,579 | 3,992 | 8,623 | 1,061 | 9 | 2,770 | 744 | 41 |
| 3d quarter | 51,796 | 32,297 | 4,194 | 8,976 | 1,159 | 11 | 4,115 | 1,005 | 41 |
| 2d quarter | 61,258 | 37,935 | 3,733 | 10,065 | 1,033 | 9 | 6,785 | 1,659 | 39 |
| 1st quarter | 48,014 | 30,342 | 5,399 | 8,661 | 1,102 | 9 | 1,472 | 986 | 43 |
| **12 Months Ending** | | | | | | | | | |
| March 1986 | 273,206 | 178,763 | 17,226 | 47,605 | 4,666 | 40 | 19,965 | 4,710 | 231 |
| December 1985 | 268,287 | 175,115 | 16,975 | 45,985 | 4,676 | 41 | 19,991 | 5,270 | 234 |
| September 1985 | 264,837 | 172,973 | 16,566 | 44,871 | 4,630 | 39 | 19,969 | 5,554 | 235 |
| June 1985 | 258,831 | 167,814 | 16,024 | 43,457 | 4,581 | 37 | 19,959 | 6,721 | 238 |
| March 1985 | 253,991 | 164,632 | 15,731 | 42,549 | 4,545 | 39 | 19,793 | 6,459 | 243 |
| December 1984 | 246,324 | 159,577 | 15,410 | 41,096 | 4,556 | 38 | 19,384 | 6,040 | 223 |
| September 1984 | 238,243 | 152,445 | 15,908 | 40,261 | 4,454 | 39 | 19,035 | 5,898 | 203 |
| June 1984 | 229,298 | 145,728 | 16,347 | 39,047 | 4,481 | 40 | 17,984 | 5,489 | 182 |
| March 1984 | 219,050 | 139,978 | 15,949 | 37,891 | 4,385 | 40 | 15,674 | 4,972 | 161 |
| December 1983 | 208,887 | 131,153 | 17,318 | 36,325 | 4,355 | 38 | 15,140 | 4,394 | 164 |

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# Quarterly Summary of Federal, State, and Local Tax Revenue

## April-June 1986

NOV 10 1986
U. S. GOVT. PUBS
DEPOSITORY

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT86 No. 2
Issued October 1986

Tax collections of Federal, State, and local governments totaled $832.9 billion during the 12 months ended with June 1986, an increase of 4.7 percent from the amount collected during the 12 months ended June 1985. Federal tax collections were $462.1 billion, up 2.8 percent during this period. State tax collections totaled $227.7 billion, up 6.1 percent this period, and local government taxes amounted to $143.1 billion, an increase of 8.5 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1986 and June 1985.

During the second quarter of calendar 1986, collections of Federal, State, and local taxes amounted to $224.8 billion. Compared to the corresponding quarter of 1985, this is an increase of $6.9 billion or 3.2 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

### Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1986 and 1985

| Type of tax | Amount (in millions of dollars) 12 months ended with June | | Percent change |
|---|---|---|---|
| | 1986 | 1985 | |
| Total | $832,909 | $795,881 | 4.7 |
| Individual income | 414,975 | 395,301 | 5.0 |
| Corporation net income | 79,458 | 79,786 | −.4 |
| Property | 112,153 | 103,732 | 8.1 |
| Customs, general sales and gross receipts | 102,859 | 95,718 | 7.5 |
| Motor fuel | 25,744 | 25,060 | 2.7 |
| Tobacco product sales | 9,508 | 8,884 | 7.0 |
| Alcoholic beverage sales | 9,179 | 8,462 | 8.5 |
| All other | 79,033 | 78,938 | .1 |

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1986 these Federal "taxes" amounted to $84.2 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.[1] A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 3 percent of the collection amounts summarized in table 3. The remaining 97 percent (making up 8 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

[1]More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or −) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

## Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Federal | State and local | Individual income | Corporation net income | Property | General sales, gross receipts, and customs | Motor fuels | Tobacco product sales | Alcoholic beverage sales | All other |
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 2nd quarter | 224,816 | 128,954 | 95,862 | 112,785 | 27,201 | 23,285 | 26,963 | 6,688 | 2,842 | 2,454 | 22,598 |
| 1st quarter | 198,291 | 104,458 | 93,833 | 96,828 | 16,049 | 28,453 | 26,213 | 6,455 | 2,314 | 2,338 | 19,641 |
| 1985: | | | | | | | | | | | |
| 4th quarter | 211,027 | 113,150 | 97,877 | 101,268 | 18,538 | 36,550 | 25,351 | 6,198 | 1,977 | 1,962 | 19,183 |
| 3d quarter | 198,775 | 115,519 | 83,256 | 104,094 | 17,670 | 23,865 | 24,332 | 6,403 | 2,375 | 2,425 | 17,611 |
| 2d quarter | 217,912 | 127,049 | 90,863 | 110,423 | 27,149 | 21,590 | 24,963 | 6,477 | 2,048 | 2,092 | 23,170 |
| 1st quarter | 194,047 | 105,080 | 88,967 | 94,537 | 17,316 | 27,843 | 24,170 | 6,283 | 2,640 | 2,037 | 19,221 |
| 1984: | | | | | | | | | | | |
| 4th quarter | 196,200 | 106,389 | 89,811 | 94,096 | 17,050 | 32,734 | 23,711 | 6,263 | 1,837 | 2,126 | 18,383 |
| 3d quarter | 187,722 | 110,763 | 76,959 | 96,245 | 18,271 | 21,565 | 22,874 | 6,037 | 2,359 | 2,207 | 18,164 |
| 2d quarter | 197,176 | 112,868 | 84,308 | 94,501 | 26,633 | 20,213 | 23,241 | 5,704 | 2,236 | 2,172 | 22,476 |
| 1st quarter | 175,399 | 93,351 | 82,048 | 85,914 | 13,090 | 25,831 | 22,135 | 5,707 | 2,193 | 2,136 | 18,393 |
| 1983: | | | | | | | | | | | |
| 4th quarter | 181,036 | 97,847 | 83,189 | 86,941 | 15,126 | 31,375 | 20,896 | 6,013 | 2,241 | 2,049 | 16,395 |
| 3d quarter | 172,499 | 101,782 | 70,717 | 90,885 | 13,125 | 20,832 | 20,261 | 5,469 | 2,455 | 2,356 | 17,116 |
| 2d quarter | 177,365 | 103,272 | 74,093 | 89,754 | 19,108 | 18,598 | 19,931 | 4,021 | 2,226 | 2,079 | 21,648 |
| 1st quarter | 159,013 | 88,050 | 70,963 | 83,957 | 8,534 | 22,606 | 18,255 | 3,759 | 1,935 | 2,058 | 17,909 |
| 1982: | | | | | | | | | | | |
| 4th quarter | 162,869 | 88,075 | 74,794 | 81,769 | 9,527 | 29,098 | 17,807 | 3,856 | 1,724 | 2,099 | 16,989 |
| 3d quarter | 160,277 | 97,994 | 62,283 | 90,296 | 10,003 | 17,861 | 17,142 | 4,023 | 1,779 | 2,204 | 16,969 |
| 2d quarter | 186,621 | 116,568 | 70,053 | 97,673 | 23,774 | 18,768 | 17,928 | 3,925 | 1,662 | 2,109 | 20,782 |
| 1st quarter | 159,593 | 92,655 | 66,938 | 79,346 | 14,217 | 20,958 | 17,732 | 3,745 | 1,574 | 1,930 | 20,091 |
| **12 Months Ending** | | | | | | | | | | | |
| June 1986 | 832,909 | 462,081 | 370,828 | 414,975 | 79,458 | 112,153 | 102,859 | 25,744 | 9,508 | 9,179 | 79,033 |
| March 1986 | 826,005 | 460,176 | 365,829 | 412,613 | 79,406 | 110,458 | 100,859 | 25,533 | 8,714 | 8,817 | 79,605 |
| December 1985 | 821,761 | 460,798 | 360,963 | 410,322 | 80,673 | 109,848 | 98,816 | 25,361 | 9,040 | 8,516 | 79,185 |
| September 1985 | 806,934 | 454,037 | 352,897 | 403,150 | 79,185 | 106,032 | 97,176 | 25,426 | 8,900 | 8,680 | 78,385 |
| June 1985 | 795,881 | 449,281 | 346,600 | 395,301 | 79,786 | 103,732 | 95,718 | 25,060 | 8,884 | 8,462 | 78,938 |
| March 1985 | 775,145 | 435,100 | 340,045 | 379,379 | 79,270 | 102,355 | 93,996 | 24,287 | 9,072 | 8,542 | 78,244 |
| December 1984 | 756,497 | 423,371 | 333,126 | 370,756 | 75,044 | 100,343 | 91,961 | 23,711 | 8,625 | 8,641 | 77,416 |
| September 1984 | 741,333 | 414,829 | 326,504 | 363,601 | 73,120 | 98,984 | 89,146 | 23,461 | 9,029 | 8,564 | 75,428 |
| June 1984 | 726,110 | 405,848 | 320,262 | 358,241 | 67,974 | 98,251 | 86,533 | 22,893 | 9,125 | 8,713 | 74,380 |
| March 1984 | 706,299 | 396,252 | 310,047 | 353,494 | 60,449 | 96,636 | 83,223 | 21,210 | 9,115 | 8,620 | 73,552 |
| December 1983 | 689,913 | 390,951 | 298,962 | 351,537 | 55,893 | 93,411 | 79,343 | 19,262 | 8,857 | 8,542 | 73,068 |
| September 1983 | 671,746 | 381,179 | 290,567 | 346,365 | 50,294 | 91,134 | 76,254 | 17,105 | 8,340 | 8,592 | 73,662 |
| June 1983 | 659,524 | 377,391 | 282,133 | 345,776 | 47,172 | 88,163 | 73,135 | 15,659 | 7,664 | 8,440 | 73,515 |
| March 1983 | 668,780 | 390,687 | 278,093 | 353,695 | 51,838 | 88,333 | 71,132 | 15,563 | 7,100 | 8,470 | 72,649 |
| December 1982 | 669,360 | 395,292 | 274,068 | 349,084 | 57,521 | 86,685 | 70,609 | 15,549 | 6,739 | 8,342 | 74,831 |
| September 1982 | 676,246 | 405,125 | 271,121 | 350,059 | 63,078 | 85,772 | 70,135 | 15,603 | 6,683 | 8,359 | 76,557 |
| June 1982 | 679,056 | 412,173 | 266,883 | 348,556 | 67,992 | 83,502 | 69,788 | 15,442 | 6,624 | 8,459 | 78,693 |
| March 1982 | 682,961 | 421,579 | 261,382 | 347,165 | 75,366 | 80,376 | 68,613 | 15,064 | 6,668 | 8,432 | 81,277 |

Note: Because of rounding, detail may not add to totals.

## Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Individual income | Corporation net income | Custom duties[1] | Motor fuels | Tobacco product sales | Alcoholic beverages[2] | Public utilities | Other selective sales or gross receipts | Death and gift | All other |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 2nd quarter | 128,954 | 91,350 | 20,831 | 3,313 | 3,051 | 1,658 | 1,568 | 1,332 | 2,476 | 1,880 | 1,495 |
| 1st quarter | 104,458 | 78,092 | 11,558 | 3,106 | 2,956 | 1,246 | 1,565 | 1,299 | 1,107 | 1,607 | 1,922 |
| 1985: | | | | | | | | | | | |
| 4th quarter | 113,150 | 83,323 | 14,858 | 3,166 | 2,564 | 817 | 1,114 | 1,274 | 3,551 | 1,651 | 832 |
| 3d quarter | 115,519 | 86,596 | 13,919 | 3,239 | 2,750 | 1,240 | 1,609 | 1,227 | 2,753 | 1,672 | 514 |
| 2d quarter | 127,049 | 89,977 | 20,873 | 2,905 | 3,051 | 915 | 1,231 | 1,332 | 2,476 | 1,665 | 2,624 |
| 1st quarter | 105,080 | 76,875 | 12,949 | 2,953 | 2,935 | [3]1,602 | 1,239 | 1,170 | 1,703 | 1,539 | 2,115 |
| 1984: | | | | | | | | | | | |
| 4th quarter | 106,389 | 77,470 | 13,590 | 3,079 | 2,878 | [3]726 | 1,297 | 1,169 | 3,680 | 1,546 | 954 |
| 3d quarter | 110,763 | 79,759 | 14,755 | 3,308 | 2,678 | 1,233 | 1,431 | 1,303 | 3,167 | 1,483 | 1,646 |
| 2d quarter | 112,868 | 75,725 | 20,690 | 3,005 | 2,517 | 1,127 | 1,341 | 926 | 3,760 | 1,521 | 2,256 |
| 1st quarter | 93,351 | 68,966 | 9,593 | 2,607 | 2,587 | 1,156 | 1,359 | 998 | 2,761 | 1,581 | 1,743 |
| 1983: | | | | | | | | | | | |
| 4th quarter | 97,847 | 71,504 | 11,857 | 2,543 | 2,932 | 1,148 | 1,250 | 1,264 | 3,059 | 1,425 | 865 |
| 3d quarter | 101,782 | 76,158 | 10,237 | 2,577 | 2,302 | 1,362 | 1,634 | 805 | 3,978 | 1,626 | 1,103 |
| 2d quarter | 103,272 | 74,197 | 14,499 | 2,304 | 1,175 | 1,137 | 1,286 | 942 | 4,405 | 1,481 | 1,846 |
| 1st quarter | 88,050 | 70,353 | 5,263 | 1,736 | 1,162 | 1,002 | 1,331 | 715 | 4,011 | 1,402 | 1,075 |
| 1982: | | | | | | | | | | | |
| 4th quarter | 88,075 | 68,230 | 7,023 | 2,110 | 1,145 | 639 | 1,362 | 485 | 4,866 | 1,544 | 671 |
| 3d quarter | 97,994 | 77,446 | 7,168 | 2,210 | 1,265 | 685 | 1,491 | 479 | 4,456 | 1,900 | 894 |
| 2d quarter | 116,568 | 83,521 | 19,133 | 2,177 | 1,237 | 612 | 1,353 | 471 | 4,707 | 1,940 | 1,417 |
| 1st quarter | 92,655 | 67,044 | 10,676 | 2,173 | 1,226 | 589 | 1,227 | 576 | 5,808 | 2,268 | 1,068 |
| **12 Months Ending** | | | | | | | | | | | |
| June 1986 | 462,081 | 339,361 | 61,166 | 12,824 | 11,321 | 4,961 | 5,856 | 5,132 | 9,887 | 6,810 | 4,763 |
| March 1986 | 460,176 | 337,988 | 61,208 | 12,416 | 11,321 | 4,218 | 5,519 | 5,132 | 9,887 | 6,595 | 5,892 |
| December 1985 | 460,798 | 336,771 | 62,599 | 12,263 | 11,300 | 4,574 | 5,193 | 5,003 | 10,483 | 6,527 | 6,085 |
| September 1985 | 454,037 | 330,918 | 61,331 | 12,176 | 11,614 | 4,483 | 5,376 | 4,898 | 10,612 | 6,422 | 6,207 |
| June 1985 | 449,281 | 324,081 | 62,167 | 12,245 | 11,542 | 4,476 | 5,198 | 4,974 | 11,026 | 6,233 | 7,339 |
| March 1985 | 435,100 | 309,829 | 61,984 | 12,345 | 11,008 | 4,688 | 5,308 | 4,568 | 12,310 | 6,089 | 6,971 |
| December 1984 | 423,371 | 301,920 | 58,628 | 11,999 | 10,660 | 4,242 | 5,428 | 4,396 | 13,368 | 6,131 | 6,599 |
| September 1984 | 414,829 | 295,954 | 56,895 | 11,463 | 10,714 | 4,664 | 5,381 | 4,491 | 12,747 | 6,010 | 6,510 |
| June 1984 | 405,848 | 292,353 | 52,377 | 10,732 | 10,338 | 4,793 | 5,584 | 3,993 | 13,558 | 6,153 | 5,967 |
| March 1984 | 396,252 | 290,825 | 46,186 | 10,031 | 8,996 | 4,803 | 5,529 | 4,009 | 14,203 | 6,113 | 5,557 |
| December 1983 | 390,951 | 292,212 | 41,856 | 9,160 | 7,571 | 4,649 | 5,501 | 3,726 | 15,453 | 5,934 | 4,889 |
| September 1983 | 381,179 | 288,938 | 37,022 | 8,727 | 5,784 | 4,140 | 5,613 | 2,947 | 17,260 | 6,053 | 4,695 |
| June 1983 | 377,391 | 290,226 | 33,953 | 8,360 | 4,747 | 3,463 | 5,470 | 2,621 | 17,738 | 6,327 | 4,486 |
| March 1983 | 390,687 | 299,550 | 38,587 | 8,233 | 4,809 | 2,938 | 5,537 | 2,150 | 18,040 | 6,786 | 4,057 |
| December 1982 | 395,292 | 296,241 | 44,000 | 8,670 | 4,873 | 2,525 | 5,433 | 2,011 | 19,837 | 7,652 | 4,050 |
| September 1982 | 405,125 | 298,111 | 49,207 | 8,917 | 4,950 | 2,539 | 5,439 | 2,075 | 21,755 | 7,991 | 4,141 |
| June 1982 | 412,173 | 297,601 | 54,020 | 9,051 | 4,893 | 2,536 | 5,574 | 2,218 | 24,224 | 7,949 | 4,107 |
| March 1982 | 421,579 | 296,964 | 61,061 | 8,965 | 4,740 | 2,562 | 5,563 | 2,188 | 27,975 | 7,672 | 3,889 |

[1]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.
[3]Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

## Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | State | Local | Individual income | Corporation net income[1] | Property | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alcoholic beverage sales | Motor vehicle and operators' licenses | All other |
| **Quarters** | | | | | | | | | | | | |
| 1986: | | | | | | | | | | | | |
| 2nd quarter | 95,862 | 64,520 | 31,342 | 21,435 | 6,370 | 23,285 | 23,650 | 3,637 | 1,184 | 886 | 2,513 | 12,902 |
| 1st quarter | 93,833 | 57,168 | 36,665 | 18,736 | 4,491 | 28,453 | 23,107 | 3,499 | 1,068 | 773 | 2,325 | 11,381 |
| 1985: | | | | | | | | | | | | |
| 4th quarter | 97,877 | 53,948 | 43,929 | 17,945 | 3,680 | 36,550 | 22,185 | 3,634 | 1,160 | 848 | 1,926 | 9,949 |
| 3d quarter | 83,256 | 52,110 | 31,146 | 17,498 | 3,751 | 23,865 | 21,093 | 3,653 | 1,135 | 816 | 1,940 | 9,505 |
| 2nd quarter | 90,863 | 62,103 | 28,760 | 20,446 | 6,276 | 21,590 | 22,058 | 3,426 | 1,133 | 861 | 2,403 | 12,670 |
| 1st quarter | 88,967 | 53,773 | 35,194 | 17,662 | 4,367 | 27,843 | 21,217 | 3,348 | 1,038 | 798 | 2,142 | 10,552 |
| 1984: | | | | | | | | | | | | |
| 4th quarter | 89,811 | 50,101 | 39,710 | 16,626 | 3,460 | 32,734 | 20,632 | 3,385 | 1,111 | 829 | 1,739 | 9,295 |
| 3d quarter | 76,959 | 48,705 | 28,254 | 16,486 | 3,616 | 21,565 | 19,566 | 3,359 | 1,126 | 776 | 1,750 | 8,815 |
| 2d quarter | 84,308 | 58,165 | 26,143 | 18,776 | 5,943 | 20,213 | 20,236 | 3,187 | 1,109 | 831 | 2,096 | 11,917 |
| 1st quarter | 82,048 | 49,239 | 32,809 | 16,948 | 3,497 | 25,831 | 19,528 | 3,120 | 1,037 | 777 | 2,069 | 9,241 |
| 1983: | | | | | | | | | | | | |
| 4th quarter | 83,189 | 45,619 | 37,570 | 15,437 | 3,269 | 31,375 | 18,353 | 3,081 | 1,093 | 799 | 1,531 | 8,251 |
| 3d quarter | 70,717 | 43,497 | 27,220 | 14,727 | 2,888 | 20,832 | 17,684 | 3,167 | 1,093 | 722 | 1,596 | 8,008 |
| 2d quarter | 74,093 | 49,849 | 24,244 | 15,557 | 4,609 | 18,598 | 17,627 | 2,846 | 1,089 | 793 | 1,996 | 10,978 |
| 1st quarter | 70,963 | 42,325 | 28,638 | 13,604 | 3,271 | 22,606 | 16,519 | 2,597 | 933 | 727 | 1,853 | 8,853 |
| 1982: | | | | | | | | | | | | |
| 4th quarter | 74,794 | 40,240 | 34,554 | 13,539 | 2,504 | 29,098 | 15,697 | 2,711 | 1,085 | 737 | 1,427 | 7,996 |
| 3d quarter | 62,283 | 38,821 | 23,462 | 12,850 | 2,835 | 17,861 | 14,932 | 2,758 | 1,094 | 713 | 1,487 | 7,753 |
| 2d quarter | 70,053 | 46,076 | 23,977 | 14,152 | 4,641 | 18,768 | 15,751 | 2,688 | 1,050 | 756 | 1,892 | 10,355 |
| 1st quarter | 66,938 | 40,023 | 26,695 | 12,302 | 3,541 | 20,958 | 15,559 | 2,519 | 985 | 703 | 1,889 | 8,482 |
| **12 Months Ending** | | | | | | | | | | | | |
| June 1986 | 370,828 | 227,746 | 143,082 | 75,614 | 18,292 | 112,153 | 90,035 | 14,423 | 4,547 | 3,323 | 8,704 | 43,737 |
| March 1986 | 365,829 | 225,329 | 140,500 | 74,625 | 18,198 | 110,458 | 88,443 | 14,212 | 4,496 | 3,298 | 8,594 | 43,505 |
| December 1985 | 360,963 | 221,934 | 139,029 | 73,551 | 18,074 | 109,848 | 86,553 | 14,061 | 4,466 | 3,323 | 8,411 | 42,676 |
| September 1985 | 352,897 | 218,087 | 134,810 | 72,232 | 17,854 | 106,032 | 85,000 | 13,812 | 4,417 | 3,304 | 8,224 | 42,022 |
| June 1985 | 346,600 | 214,682 | 131,918 | 71,220 | 17,619 | 103,732 | 83,473 | 13,518 | 4,408 | 3,264 | 8,034 | 41,332 |
| March 1985 | 340,045 | 210,744 | 129,301 | 69,550 | 17,286 | 102,355 | 81,651 | 13,279 | 4,384 | 3,234 | 7,727 | 40,579 |
| December 1984 | 333,126 | 206,210 | 126,916 | 68,836 | 16,416 | 100,343 | 79,962 | 13,051 | 4,383 | 3,213 | 7,654 | 39,268 |
| September 1984 | 326,504 | 201,728 | 124,776 | 67,647 | 16,225 | 98,984 | 77,683 | 12,747 | 4,365 | 3,183 | 7,446 | 38,224 |
| June 1984 | 320,262 | 196,520 | 123,742 | 65,888 | 15,597 | 98,251 | 75,801 | 12,555 | 4,332 | 3,129 | 7,292 | 37,417 |
| March 1984 | 310,047 | 188,204 | 121,843 | 62,669 | 14,263 | 96,636 | 73,192 | 12,214 | 4,312 | 3,091 | 7,192 | 36,478 |
| December 1983 | 298,962 | 181,290 | 117,672 | 59,325 | 14,037 | 93,411 | 70,183 | 11,691 | 4,208 | 3,041 | 6,976 | 36,090 |
| September 1983 | 290,567 | 175,911 | 114,656 | 57,427 | 13,272 | 91,134 | 67,527 | 11,321 | 4,200 | 2,979 | 6,872 | 35,835 |
| June 1983 | 282,133 | 171,235 | 110,898 | 55,550 | 13,219 | 88,163 | 64,775 | 10,912 | 4,201 | 2,970 | 6,763 | 35,580 |
| March 1983 | 278,093 | 167,462 | 110,631 | 54,145 | 13,251 | 88,333 | 62,899 | 10,754 | 4,162 | 2,933 | 6,659 | 34,957 |
| December 1982 | 274,068 | 165,160 | 108,688 | 52,843 | 13,521 | 86,685 | 61,939 | 10,676 | 4,214 | 2,909 | 6,695 | 34,586 |
| September 1982 | 271,121 | 163,382 | 107,519 | 51,948 | 13,871 | 85,772 | 61,218 | 10,653 | 4,144 | 2,920 | 6,585 | 34,010 |
| June 1982 | 266,883 | 161,944 | 104,719 | 50,955 | 13,972 | 83,502 | 60,737 | 10,549 | 4,088 | 2,885 | 6,475 | 33,720 |
| March 1982 | 261,382 | 159,873 | 101,289 | 50,201 | 14,305 | 80,376 | 59,648 | 10,324 | 4,106 | 2,869 | 6,290 | 33,263 |

[1]Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1986 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended June | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **Alabama** | | | | |
| Jefferson County | 671,197 | 140.1 | 134.6 | 4.1 |
| Mobile County | 364,379 | 54.2 | 52.2 | 3.8 |
| **Arizona** | | | | |
| Maricopa County | 1,508,030 | 795.2 | 618.8 | 28.5 |
| Pima County | 531,263 | 282.9 | 235.5 | 20.1 |
| **Arkansas** | | | | |
| Pulaski County | 340,613 | 98.0 | 88.0 | 11.4 |
| **California** | | | | |
| Alameda County | 1,105,379 | 477.3 | 422.2 | 13.0 |
| Contra Costa County | 657,252 | (NA) | 371.3 | (NA) |
| Fresno County | 515,013 | 209.5 | 195.9 | 6.9 |
| Kern County | 403,089 | 328.6 | 321.8 | 2.1 |
| Los Angeles County | 7,477,657 | 3,124.5 | 2,891.1 | 8.1 |
| Monterey County | 290,444 | (NA) | (NA) | (NA) |
| Orange County | 1,931,570 | 1,072.4 | 1,020.1 | 5.1 |
| Riverside County | 663,923 | 396.2 | 316.1 | 25.3 |
| Sacramento County | 783,381 | 300.7 | 234.3 | 28.3 |
| San Bernardino County | 893,157 | 387.7 | 357.9 | 8.3 |
| San Diego County | 1,861,846 | 860.7 | 762.2 | 12.9 |
| San Francisco County | 678,974 | 385.8 | 329.6 | 17.1 |
| San Joaquin County | 347,342 | 138.7 | 119.5 | 18.0 |
| San Mateo County | 588,164 | (NA) | 318.5 | (NA) |
| Santa Barbara County | 298,660 | 154.1 | 138.6 | 11.1 |
| Santa Clara County | 1,295,071 | 821.3 | 710.5 | 15.6 |
| Ventura County | 529,899 | (NA) | (NA) | (NA) |
| **Colorado** | | | | |
| Denver County | 491,396 | 277.8 | 267.0 | 4.0 |
| El Paso County | 309,424 | 154.8 | 139.6 | 10.8 |
| Jefferson County | 371,741 | 210.7 | 197.0 | 7.0 |
| **Connecticut** | | | | |
| Fairfield County | 807,143 | 781.5 | 707.0 | 10.5 |
| Hartford County | 807,766 | 630.3 | 651.8 | -3.3 |
| New Haven County | 761,337 | 581.6 | 501.6 | 15.9 |
| **Delaware** | | | | |
| New Castle County | 398,115 | 132.7 | 116.8 | 13.6 |
| **Dist. of columbia** | | | | |
| Washington, Dc | 637,651 | 475.8 | 435.7 | 9.2 |
| **Florida** | | | | |
| Broward County | 1,014,043 | 589.2 | 554.6 | 6.2 |
| Dade County | 1,625,979 | 1,053.4 | 1,014.3 | 3.9 |
| Duval County | 570,981 | 203.0 | 170.7 | 18.9 |
| Hillsborough County | 646,960 | 281.5 | 244.1 | 15.3 |
| Orange County | 471,660 | 269.1 | 198.5 | [2]35.6 |
| Palm Beach County | 573,125 | 503.2 | 437.7 | 15.0 |
| Pinellas County | 728,409 | 324.8 | 281.6 | 15.4 |
| Polk County | 321,652 | 100.8 | 88.8 | 13.5 |
| **Georgia** | | | | |
| De Kalb County | 483,024 | 245.8 | 212.8 | 15.5 |
| Fulton County | 589,904 | 418.9 | 391.3 | 7.1 |
| **Hawaii** | | | | |
| Honolulu County | 762,874 | 244.8 | 229.9 | 6.5 |
| **Illinois** | | | | |
| Cook County | 5,253,190 | 3,363.4 | 3,131.0 | 7.4 |
| Du Page County | 658,177 | 523.1 | 511.1 | 2.3 |
| Kane County | 278,405 | 144.7 | 137.5 | 5.2 |
| Lake County | 440,372 | 317.6 | 291.3 | 9.0 |
| St Clair County | 265,469 | 68.5 | 66.0 | 3.8 |
| Will County | 324,460 | 169.9 | 161.4 | 5.2 |
| **Indiana** | | | | |
| Allen County | 294,335 | 120.0 | 111.2 | 7.9 |
| Lake County | 522,965 | (NA) | 262.2 | (NA) |
| Marion County | 765,233 | (NA) | (NA) | (NA) |
| **Iowa** | | | | |
| Polk County | 303,170 | 193.6 | 184.0 | 5.2 |
| **Kansas** | | | | |
| Sedgwick County | 366,531 | (NA) | 202.2 | (NA) |
| **Kentucky** | | | | |
| Jefferson County | 684,793 | 185.2 | 190.7 | -2.9 |
| **Louisiana** | | | | |
| East Baton Rouge Parish | 366,164 | 63.1 | 55.7 | 13.1 |
| Jefferson Parish | 454,592 | 102.2 | 99.5 | 2.8 |
| Orleans Parish | 557,482 | (NA) | 115.9 | (NA) |
| **Maryland** | | | | |
| Anne Arundel County | 370,775 | 165.9 | 148.4 | 11.8 |
| Baltimore City | 786,775 | 269.6 | 258.6 | 4.3 |
| Baltimore County | 655,615 | 320.3 | 291.5 | 9.9 |
| Montgomery County | 579,053 | 487.8 | 424.9 | 14.8 |
| Prince Georges County | 665,071 | 274.4 | 252.1 | 8.8 |
| **Massachusetts** | | | | |
| Bristol County | 474,641 | 193.3 | 188.5 | 2.5 |
| Essex County | 633,632 | 391.3 | 382.3 | 2.4 |
| Hampden County | 443,018 | 160.8 | 157.5 | 2.1 |
| Middlesex County | 1,367,034 | 957.0 | 980.2 | -2.4 |
| Norfolk County | 606,587 | 384.5 | 345.6 | 11.2 |
| Plymouth County | 405,437 | 208.3 | 204.7 | 1.7 |
| Suffolk County | 650,142 | (NA) | (NA) | (NA) |
| Worcester County | 646,352 | 281.9 | 302.0 | -6.6 |
| **Michigan** | | | | |
| Genesee County | 450,449 | 294.9 | 239.4 | 23.2 |
| Ingham County | 272,437 | 182.3 | 167.9 | 8.6 |
| Kent County | 444,506 | 251.8 | 266.1 | -5.3 |
| Macomb County | 694,600 | 504.3 | 463.5 | 8.8 |
| Oakland County | 1,011,793 | 879.3 | 875.8 | .4 |
| Washtenaw County | 264,748 | 190.9 | 186.7 | 2.2 |
| Wayne County | 2,337,240 | 1,251.4 | 1,220.1 | 2.6 |
| **Minnesota** | | | | |
| Hennepin County | 941,411 | 844.8 | 773.9 | 9.2 |
| Ramsey County | 459,784 | 315.2 | 301.9 | 4.4 |
| **Missouri** | | | | |
| Jackson County | 629,180 | (NA) | (NA) | (NA) |
| St Louis City | 453,085 | 107.7 | 93.2 | 15.5 |
| St Louis County | 974,815 | 322.3 | (NA) | (NA) |
| **Nebraska** | | | | |
| Douglas County | 397,884 | 240.5 | 222.2 | 8.3 |
| **Nevada** | | | | |
| Clark County | 461,816 | 122.8 | 129.6 | -5.2 |
| **New Jersey** | | | | |
| Bergen County | 845,385 | 780.8 | 732.3 | 6.6 |
| Burlington County | 362,542 | 200.8 | 188.1 | 6.7 |
| Camden County | 471,650 | 302.5 | 301.9 | .2 |
| Essex County | 850,451 | 608.8 | 591.0 | 3.0 |
| Hudson County | 556,972 | 331.9 | 324.2 | 2.4 |
| Mercer County | 307,863 | 231.9 | 230.6 | .6 |
| Middlesex County | 595,893 | 488.7 | 468.1 | 4.4 |
| Monmouth County | 503,173 | 409.3 | 387.9 | 5.5 |
| Morris County | 407,630 | 404.4 | 379.8 | 6.5 |
| Ocean County | 346,038 | 262.7 | 278.0 | -5.5 |
| Passaic County | 447,585 | 276.6 | 274.5 | .8 |
| Union County | 504,094 | 418.2 | 358.4 | 16.7 |
| **New Mexico** | | | | |
| Bernalillo County | 419,700 | (NA) | 102.0 | (NA) |
| **New York** | | | | |
| Albany County | 285,909 | 141.9 | 129.2 | 9.9 |
| Erie County | 1,015,472 | 667.8 | 602.3 | 10.9 |

See footnotes at end of table.

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1986 and Prior Periods—Con.

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended June | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **New York—con.** | | | | |
| Monroe County | 702,238 | 454.2 | 435.2 | 4.4 |
| Nassau County | 1,321,582 | 1,398.6 | 1,306.4 | 7.1 |
| New York City | 7,071,030 | 4,622.5 | 3,798.9 | 21.7 |
| Oneida County | 253,466 | 116.5 | 110.3 | 5.6 |
| Onondaga County | 463,324 | 371.7 | 332.6 | 11.7 |
| Suffolk County | 1,284,231 | 1,640.6 | 1,734.1 | -5.4 |
| Westchester County | 866,599 | 1,034.8 | 1,011.7 | 2.3 |
| **North Carolina** | | | | |
| Guilford County | 317,154 | 130.5 | 110.7 | 18.0 |
| Mecklenburg County | 404,270 | 216.1 | 199.4 | 8.4 |
| Wake County | 300,833 | 145.8 | 126.7 | 15.1 |
| **Ohio** | | | | |
| Cuyahoga County | 1,498,295 | 810.8 | 771.3 | 5.1 |
| Franklin County | 869,109 | 475.6 | 408.3 | 16.5 |
| Hamilton County | 873,136 | (NA) | 437.8 | (NA) |
| Lorain County | 274,909 | 106.3 | 104.8 | 1.4 |
| Lucas County | 471,741 | 210.9 | 200.4 | 5.2 |
| Mahoning County | 289,487 | 83.4 | 83.2 | .2 |
| Montgomery County | 571,697 | 258.1 | 243.1 | 6.2 |
| Stark County | 378,823 | 120.8 | 119.7 | 1.0 |
| Summit County | 524,472 | 233.3 | 213.9 | 9.1 |
| **Oklahoma** | | | | |
| Oklahoma County | 568,933 | 183.4 | 173.4 | 5.8 |
| Tulsa County | 470,593 | 174.3 | 135.3 | [2]28.8 |
| **Oregon** | | | | |
| Multnomah County | 562,640 | (NA) | 421.6 | (NA) |
| **Pennsylvania** | | | | |
| Allegheny County | 1,450,085 | 621.3 | 595.0 | 4.4 |
| Berks County | 312,509 | 88.8 | 92.1 | -3.6 |
| Bucks County | 479,211 | 274.0 | 261.8 | 4.7 |
| Chester County | 316,660 | 104.4 | 93.3 | 11.9 |
| Delaware County | 555,007 | 202.1 | 197.8 | 2.2 |
| Erie County | 279,780 | 108.3 | 104.7 | 3.4 |
| Lancaster County | 362,346 | 59.4 | 58.9 | .8 |
| Lehigh County | 273,582 | 111.4 | 99.8 | 11.6 |
| Luzerne County | 343,079 | 70.1 | 67.7 | 3.5 |
| Montgomery County | 643,621 | 333.3 | 320.2 | 4.1 |
| **Pennsylvania—Con.** | | | | |
| Philadelphia County | 1,688,210 | 502.8 | 472.4 | 6.5 |
| Westmoreland County | 392,294 | 122.3 | 117.2 | 4.3 |
| York County | 312,963 | 92.8 | 88.2 | 5.3 |
| **Rhode Island** | | | | |
| Providence County | 571,349 | 347.1 | 312.6 | 11.1 |
| **South Carolina** | | | | |
| Charleston County | 277,308 | 98.9 | 102.1 | -3.1 |
| Greenville County | 287,913 | 97.7 | 88.9 | 9.9 |
| Richland County | 267,823 | (NA) | (NA) | (NA) |
| **Tennessee** | | | | |
| Davidson County | 477,811 | (NA) | 128.7 | (NA) |
| Hamilton County | 287,740 | 251.1 | 246.7 | 1.8 |
| Knox County | 319,694 | 97.4 | 90.0 | 8.2 |
| Shelby County | 777,113 | 282.6 | 277.0 | 2.1 |
| **Texas** | | | | |
| Bexar County | 988,800 | 279.3 | 267.5 | 4.4 |
| Dallas County | 1,556,549 | 1,143.0 | 1,050.1 | 8.8 |
| El Paso County | 479,899 | 141.8 | 136.8 | 3.7 |
| Harris County | 2,409,544 | 1,965.2 | 1,765.1 | 11.3 |
| Tarrant County | 860,880 | 337.2 | 306.3 | 10.0 |
| Travis County | 419,335 | 308.1 | 306.5 | .5 |
| **Utah** | | | | |
| Salt Lake County | 619,066 | 305.8 | 270.5 | 13.0 |
| **Virginia** | | | | |
| Fairfax County | 596,901 | 566.2 | 506.1 | 11.9 |
| Norfolk City | 266,979 | 79.8 | 66.3 | 20.2 |
| **Washington** | | | | |
| King County | 1,269,749 | 641.6 | 583.3 | 10.0 |
| Pierce County | 485,643 | 181.3 | 166.3 | 9.0 |
| Snohomish County | 337,016 | 131.5 | 120.0 | 9.6 |
| Spokane County | 341,835 | 107.9 | 101.3 | 6.5 |
| **Wisconsin** | | | | |
| Dane County | 323,545 | (NA) | (NA) | (NA) |
| Milwaukee County | 964,988 | 661.7 | 666.4 | -.7 |
| Waukesha County | 280,326 | 212.0 | 182.7 | 16.0 |

NA Not available.
[1]Population data are from the 1980 Decennial Census.
[2]Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods

| State | Total tax collections[1] | | | | General sales and gross receipts | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 2d quarter 1986 (thousand dollars) | Year ended June 1986 (thousand dollars) | Percent change from— Year ended March 1986 | Percent change from— Year ended June 1985 | 2d quarter 1986 (thousand dollars) | Year ended June 1986 (thousand dollars) | Percent change from— Year ended March 1986 | Percent change from— Year ended June 1985 |
| United States, total[2] | 64,520,207 | 227,746,899 | 1.1 | 6.1 | 19,689,481 | 74,684,538 | 1.9 | 7.9 |
| Alabama | 709,496 | 3,002,818 | .4 | 3.2 | 216,954 | 829,587 | 1.6 | 3.0 |
| Alaska | 595,976 | 1,842,165 | -2.1 | -2.3 | (X) | (X) | (X) | (X) |
| Arizona | 967,036 | 3,198,402 | 2.5 | 6.6 | 380,352 | 1,459,253 | 1.6 | 3.6 |
| Arkansas | 468,042 | 1,823,398 | .0 | 5.1 | 173,367 | 696,906 | -.4 | .9 |
| California | 9,469,965 | 30,854,544 | 1.9 | 7.3 | 2,862,425 | 10,405,892 | 1.8 | 7.4 |
| Colorado | 618,917 | 2,309,103 | .8 | 2.4 | 180,443 | 734,836 | -.3 | -3.0 |
| Connecticut | 1,389,652 | 3,821,205 | 2.1 | 8.2 | 420,895 | 1,627,678 | 2.3 | 5.8 |
| Delaware | 282,448 | 878,746 | 4.4 | 11.1 | (X) | (X) | (X) | (X) |
| Florida | 2,687,835 | 9,141,974 | 2.8 | 9.3 | 1,389,893 | 5,045,215 | 1.7 | 6.6 |
| Georgia | 1,405,121 | 4,913,977 | 1.9 | 8.7 | 440,933 | 1,659,946 | 2.1 | 7.9 |
| Hawaii | 414,511 | 1,490,661 | 3.6 | 9.3 | 200,047 | 746,696 | 2.9 | 9.2 |
| Idaho | 204,684 | 744,719 | -.4 | 1.5 | 67,153 | 250,475 | 4.1 | 5.0 |
| Illinois | 2,626,399 | 9,658,070 | 2.2 | 5.2 | 826,082 | 3,366,242 | 2.4 | 5.9 |
| Indiana | 1,388,522 | 4,497,615 | 3.5 | 3.6 | 684,945 | 2,163,233 | 2.9 | 2.4 |
| Iowa | 650,057 | 2,427,887 | .7 | 5.3 | 188,433 | 768,564 | -.8 | 1.4 |
| Kansas | 514,899 | 1,911,354 | -1.4 | -.2 | 141,002 | 560,719 | .2 | 2.5 |
| Kentucky | 828,397 | 3,217,067 | 1.5 | 6.4 | 223,956 | 881,274 | 1.9 | 7.4 |
| Louisiana | 1,075,149 | 3,723,878 | -2.7 | -.5 | 274,016 | 1,148,402 | -2.6 | -3.0 |
| Maine | 297,084 | 1,101,585 | 2.2 | 9.5 | 92,570 | 383,324 | 1.4 | 8.3 |
| Maryland | 1,652,938 | 4,669,559 | 1.4 | 8.1 | 412,037 | 1,189,602 | 2.8 | 8.3 |
| Massachusetts | 2,213,921 | 7,541,394 | 4.7 | 13.7 | 474,552 | 1,721,347 | 6.0 | 19.7 |
| Michigan | 2,146,669 | 9,284,816 | 2.8 | 14.3 | 635,760 | 2,714,942 | 2.2 | 13.5 |
| Minnesota | 1,169,671 | 4,954,918 | -3.2 | -5.3 | 378,705 | 1,359,015 | .7 | 1.1 |
| Mississippi | 461,173 | 1,905,563 | -.4 | 3.4 | 257,202 | 1,027,149 | .8 | 7.3 |
| Missouri | 1,039,463 | 3,609,721 | 1.8 | 7.1 | 394,086 | 1,530,175 | 1.7 | 7.6 |
| Montana | 214,465 | 620,398 | -2.2 | -3.0 | (X) | (X) | (X) | (X) |
| Nebraska | 345,020 | 1,119,549 | 3.8 | 9.0 | 89,134 | 350,195 | 1.2 | 6.3 |
| Nevada | 326,539 | 1,054,253 | 3.8 | 12.2 | 151,439 | 519,535 | 5.9 | 13.4 |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| New Jersey | 2,578,250 | 8,350,069 | 1.6 | 8.5 | 714,368 | 2,613,066 | 6.3 | 15.6 |
| New Mexico | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New York[3] | 5,182,568 | 22,719,088 | -.1 | 5.7 | 979,678 | 4,813,307 | 1.1 | 10.5 |
| North Carolina | 1,434,888 | 5,576,947 | 1.4 | 7.4 | 368,711 | 1,384,071 | 2.4 | 19.4 |
| North Dakota | 167,097 | 612,249 | -3.7 | -11.9 | 40,047 | 177,160 | -1.3 | -5.4 |
| Ohio | 2,452,614 | 8,808,907 | 1.7 | 5.4 | 714,653 | 2,792,425 | 1.6 | 9.2 |
| Oklahoma | 718,005 | 2,961,845 | -2.7 | -.3 | 160,483 | 655,971 | .8 | 4.0 |
| Oregon | 522,644 | 1,930,801 | -5.2 | -2.6 | (X) | (X) | (X) | (X) |
| Pennsylvania | 4,020,097 | 10,683,140 | 1.3 | 5.2 | 840,544 | 3,241,418 | 1.6 | 7.4 |
| Rhode Island | 272,165 | 915,247 | 2.0 | 4.8 | 76,787 | 306,126 | 3.3 | 10.9 |
| South Carolina | 767,679 | 2,887,103 | 4.4 | 14.3 | 298,855 | 1,111,500 | 8.1 | 35.5 |
| South Dakota | 109,421 | 412,428 | 1.3 | -1.5 | 44,176 | 198,929 | 1.0 | -8.9 |
| Tennessee | 905,553 | 3,291,271 | 1.6 | 8.6 | 479,848 | 1,865,934 | 1.6 | 6.9 |
| Texas | 2,740,216 | 11,521,477 | -2.4 | 2.4 | 1,101,964 | 4,462,380 | .6 | 7.9 |
| Utah | 628,742 | 1,418,083 | 2.8 | .1 | 323,511 | 540,968 | -2.4 | -15.6 |
| Vermont | 142,197 | 503,452 | .7 | 9.7 | 22,808 | 98,576 | 2.0 | 12.1 |
| Virginia | 1,406,503 | 4,780,194 | .2 | 7.0 | 265,597 | 1,020,192 | 2.6 | 9.9 |
| Washington | 1,478,327 | 5,177,294 | 1.1 | 12.4 | 774,599 | 3,114,493 | .9 | 17.1 |
| West Virginia | 482,087 | 1,792,769 | -.7 | -.3 | 206,651 | 811,627 | .6 | 1.4 |
| Wisconsin | 1,745,837 | 5,358,474 | 1.2 | 5.3 | 530,535 | 1,528,994 | 2.3 | 5.2 |
| Wyoming | 97,968 | 789,314 | -.7 | -3.7 | 38,185 | 184,830 | -2.5 | 1.2 |
| Exhibit: District of Columbia | 445,582 | 1,670,972 | 2.2 | 10.3 | 99,958 | 372,278 | 3.8 | 9.4 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: June 1986 and Prior Periods**—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|---|---|---|---|---|---|---|---|---|
| | 2d quarter 1986 (thousand dollars) | 12-month periods | | | 2d quarter 1986 (thousand dollars) | 12-month periods | | |
| | | Year ended June 1986 (thousand dollars) | Percent change from— | | | Year ended June 1986 (thousand dollars) | Percent change from— | |
| | | | Year ended March 1986 | Year ended June 1985 | | | Year ended March 1986 | Year ended June 1985 |
| United States, total[3] | 3,563,836 | 14,227,946 | 1.3 | 6.5 | 1,135,400 | 4,363,608 | 1.1 | 3.2 |
| Alabama | 65,433 | 243,439 | .5 | -4.0 | 18,025 | 71,910 | .2 | .9 |
| Alaska | 7,852 | 36,077 | -2.1 | .7 | 1,840 | 7,771 | 6.1 | 49.1 |
| Arizona | 74,261 | 257,445 | 5.4 | 14.7 | 12,514 | 50,776 | -.9 | 2.5 |
| Arkansas | 48,501 | 196,134 | 3.0 | 31.1 | 16,290 | 63,111 | -.3 | .7 |
| California | 307,243 | 1,193,699 | 1.6 | 3.1 | 56,539 | 259,493 | 2.1 | -.4 |
| Colorado | 46,798 | 194,239 | 1.8 | 4.2 | 13,340 | 42,186 | 9.8 | 19.8 |
| Connecticut | 57,062 | 242,161 | 3.3 | 13.4 | 22,200 | 87,921 | -.5 | 2.7 |
| Delaware | 12,865 | 35,050 | .6 | -12.7 | 3,682 | 12,294 | .7 | .4 |
| Florida | 168,626 | 747,124 | 2.2 | 20.9 | 81,532 | 286,185 | 2.1 | .0 |
| Georgia | 98,939 | 394,638 | .3 | 2.1 | 31,620 | 91,271 | 2.8 | 2.8 |
| Hawaii | 11,726 | 44,070 | 4.3 | 23.8 | 5,486 | 19,741 | 2.9 | .1 |
| Idaho | 16,619 | 77,228 | -1.2 | -2.7 | 2,652 | 9,896 | .4 | -3.0 |
| Illinois | 116,738 | 618,866 | -8.1 | 1.5 | 61,774 | 194,699 | 11.8 | 16.8 |
| Indiana | 67,621 | 369,405 | -2.9 | 10.2 | 19,245 | 75,676 | .4 | -1.4 |
| Iowa | 55,743 | 231,065 | 12.7 | 26.6 | 19,586 | 71,313 | 7.2 | 20.7 |
| Kansas | 40,231 | 151,651 | 1.3 | 1.9 | 16,356 | 59,347 | 10.4 | 32.2 |
| Kentucky | 51,252 | 192,902 | -.1 | -1.8 | 4,957 | 18,289 | -.2 | -2.4 |
| Louisiana | 121,199 | 375,590 | 9.2 | 6.3 | 21,835 | 83,743 | .3 | -2.9 |
| Maine | 22,343 | 91,445 | 1.5 | 2.9 | 10,405 | 37,718 | 9.0 | 29.4 |
| Maryland | 81,309 | 308,767 | 2.4 | 4.0 | 21,388 | 66,950 | .2 | .0 |
| Massachusetts | 99,827 | 291,247 | 9.2 | 3.7 | 28,631 | 173,414 | -8.8 | -2.1 |
| Michigan | 160,119 | 637,042 | 1.2 | 4.9 | 31,299 | 125,973 | -.3 | -.6 |
| Minnesota | 85,658 | 336,121 | 1.1 | -4.0 | 25,730 | 115,727 | 3.7 | 36.1 |
| Mississippi | 28,781 | 148,817 | -2.6 | -.7 | 13,341 | 54,270 | 5.4 | 48.3 |
| Missouri | 57,460 | 214,924 | 3.5 | 3.1 | 20,860 | 81,995 | .2 | -.6 |
| Montana | 18,964 | 79,379 | .4 | -2.6 | 3,164 | 13,140 | -.2 | -3.6 |
| Nebraska | 38,587 | 146,545 | 5.3 | 14.9 | 9,374 | 30,852 | 6.4 | 7.2 |
| Nevada | 19,483 | 79,687 | 1.1 | 7.2 | 8,913 | 25,962 | 16.5 | 28.3 |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 90,118 | 339,991 | 3.3 | 8.5 | 56,126 | 214,203 | .1 | -1.1 |
| New Mexico | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New York | 121,266 | 497,717 | 6.1 | 19.1 | 105,640 | 420,670 | -.5 | -2.4 |
| North Carolina | 111,244 | 424,207 | 2.4 | 4.1 | 4,425 | 16,559 | .6 | -.4 |
| North Dakota | 8,089 | 50,631 | -6.6 | -9.8 | 3,294 | 11,886 | 1.4 | -4.1 |
| Ohio | 144,738 | 663,692 | -.1 | 6.6 | 45,635 | 183,149 | -.3 | -.8 |
| Oklahoma | 52,524 | 205,681 | 2.3 | 7.8 | 19,555 | 75,304 | -.2 | -1.1 |
| Oregon | 34,762 | 133,808 | 2.7 | 12.4 | 19,103 | 73,929 | 6.5 | 26.0 |
| Pennsylvania | 152,897 | 635,896 | .6 | 2.8 | 57,422 | 233,526 | -1.4 | -2.4 |
| Rhode Island | 6,842 | 47,450 | -3.4 | 3.5 | 7,741 | 29,335 | 1.6 | .9 |
| South Carolina | 68,152 | 253,161 | 1.7 | 2.5 | 8,153 | 29,993 | .9 | .5 |
| South Dakota | 13,313 | 57,473 | -18.8 | -19.9 | 3,974 | 14,964 | 9.2 | 42.1 |
| Tennessee | 94,967 | 369,320 | 6.9 | 28.0 | 21,778 | 80,443 | .7 | .4 |
| Texas | 275,998 | 1,025,224 | 2.3 | 13.4 | 99,268 | 385,216 | 1.2 | 4.7 |
| Utah | 30,756 | 115,181 | .0 | 2.5 | 3,668 | 13,422 | -1.4 | 1.8 |
| Vermont | 9,193 | 38,608 | -1.3 | 3.3 | 3,048 | 12,083 | -3.0 | -7.3 |
| Virginia | 84,702 | 307,637 | -4.0 | -6.2 | 4,613 | 17,311 | 1.3 | 1.8 |
| Washington | 97,215 | 393,638 | 3.0 | 5.4 | 34,050 | 107,222 | 5.7 | 10.2 |
| West Virginia | 34,504 | 152,969 | -3.7 | -3.5 | 8,712 | 35,352 | .1 | .5 |
| Wisconsin | 101,341 | 353,933 | -6.2 | -4.5 | 32,710 | 127,129 | -1.6 | -6.6 |
| Wyoming | 6,675 | 38,032 | -5.6 | -5.2 | 1,307 | 4,729 | 3.8 | .3 |
| Exhibit: District of Columbia | 6,409 | 24,087 | 3.8 | -4.4 | 2,465 | 9,338 | -1.8 | -2.9 |

See footnotes at end of table.

## Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|---|---|---|---|---|---|---|---|---|
| | 2d quarter 1986 (thousand dollars) | 12-month periods | | | 2d quarter 1986 (thousand dollars) | 12-month periods | | |
| | | Year ended June 1986 (thousand dollars) | Percent change from— | | | Year ended June 1986 (thousand dollars) | Percent change from— | |
| | | | Year ended March 1986 | Year ended June 1985 | | | Year ended March 1986 | Year ended June 1985 |
| United States, total[7] | 821,809 | 3,072,771 | .7 | 1.6 | 18,829,196 | 67,490,715 | .7 | 5.7 |
| Alabama | 24,023 | 96,160 | 2.3 | 5.5 | 175,849 | 738,440 | -1.2 | 6.3 |
| Alaska | 3,143 | 13,337 | -2.4 | -2.2 | 172 | 558 | -4.6 | -56.0 |
| Arizona | 10,935 | 40,849 | 2.0 | 7.7 | 263,141 | 701,998 | 3.8 | 15.3 |
| Arkansas | 5,822 | 23,879 | -1.2 | -1.3 | 134,711 | 509,872 | 2.6 | 8.1 |
| California | 35,322 | 132,893 | 2.6 | -1.4 | 3,684,031 | 11,368,058 | 1.1 | 5.6 |
| Colorado | 5,761 | 23,829 | -2.0 | -3.9 | 253,213 | 959,599 | 1.8 | 5.4 |
| Connecticut | 6,759 | 32,021 | -3.0 | -2.3 | 190,473 | 312,464 | -5.6 | 3.3 |
| Delaware | 1,247 | 5,034 | -1.4 | -2.0 | 120,940 | 393,705 | 9.3 | 8.1 |
| Florida | 128,080 | 435,200 | 3.4 | 3.2 | (X) | (X) | (X) | (X) |
| Georgia | 29,626 | 113,546 | .7 | 2.6 | 525,668 | 1,942,188 | 3.1 | 13.0 |
| Hawaii | 27,424 | 29,852 | (NA) | (NA) | 99,455 | 467,788 | -.2 | 8.9 |
| Idaho | 2,305 | 9,212 | -.2 | -.3 | 57,541 | 255,973 | -4.2 | -.8 |
| Illinois | 15,889 | 69,384 | -.7 | -.6 | 754,841 | 2,645,363 | 2.4 | 1.7 |
| Indiana | 12,835 | 45,647 | 1.6 | 4.7 | 467,013 | 1,326,862 | 6.7 | 3.1 |
| Iowa | 3,685 | 14,825 | -5.8 | 8.7 | 233,795 | 864,722 | 1.1 | 4.9 |
| Kansas | 11,055 | 44,789 | 1.3 | 3.9 | 147,665 | 582,158 | -3.3 | -3.5 |
| Kentucky | 12,501 | 48,505 | .2 | -.5 | 187,298 | 819,954 | .8 | 5.6 |
| Louisiana | 12,301 | 59,496 | -9.2 | -17.8 | 116,063 | 480,063 | 11.4 | -7.3 |
| Maine | 7,658 | 31,540 | .2 | .8 | 105,019 | 337,130 | 5.0 | 13.4 |
| Maryland | 9,338 | 27,993 | -.9 | -1.5 | 649,581 | 1,929,548 | 2.2 | 9.3 |
| Massachusetts | 18,455 | 89,861 | -2.8 | 7.6 | 1,186,079 | 3,617,299 | 6.2 | 14.5 |
| Michigan | 17,749 | 86,702 | -3.4 | -4.5 | 603,630 | 3,309,190 | 3.5 | 17.4 |
| Minnesota | 12,348 | 51,379 | -.4 | -1.6 | 344,121 | 1,948,595 | -8.6 | -12.8 |
| Mississippi | 9,336 | 34,128 | 1.8 | 4.1 | 61,912 | 260,567 | -4.2 | 3.7 |
| Missouri | 5,988 | 24,813 | -1.0 | .1 | 326,873 | 1,116,470 | .6 | 5.2 |
| Montana | 4,020 | 14,142 | .3 | 2.1 | 54,770 | 172,217 | -2.3 | -4.9 |
| Nebraska | 3,866 | 14,602 | 3.7 | 11.1 | 105,479 | 351,829 | 4.8 | 10.3 |
| Nevada | 4,384 | 14,121 | 7.3 | 7.9 | (X) | (X) | (X) | (X) |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 13,977 | 58,563 | -.2 | .3 | 622,777 | 2,053,121 | -1.2 | 6.1 |
| New Mexico | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New York | 33,324 | 154,877 | -3.3 | -6.6 | 2,729,309 | 11,535,419 | -.4 | 5.7 |
| North Carolina | 33,254 | 127,832 | 1.5 | 3.9 | 509,438 | 2,206,750 | .5 | 9.1 |
| North Dakota | 1,443 | 5,814 | -.6 | -2.3 | 40,464 | 73,368 | -1.9 | -3.7 |
| Ohio | 19,088 | 69,777 | .5 | -.6 | 766,434 | 2,775,996 | -1.1 | -.1 |
| Oklahoma | 13,440 | 51,989 | 5.8 | 24.9 | 174,248 | 687,646 | -7.0 | -5.4 |
| Oregon | 2,767 | 10,831 | -1.7 | -.5 | 290,732 | 1,193,767 | -9.4 | -8.9 |
| Pennsylvania | 30,559 | 135,082 | .6 | 3.8 | 847,089 | 2,655,677 | .4 | 2.6 |
| Rhode Island | 1,926 | 7,696 | .8 | 1.1 | 75,106 | 287,904 | 2.5 | .6 |
| South Carolina | 36,397 | 103,491 | -.6 | 1.5 | 204,745 | 907,285 | 4.8 | 6.6 |
| South Dakota | 1,806 | 8,597 | -3.2 | -7.0 | (X) | (X) | (X) | (X) |
| Tennessee | 15,289 | 60,591 | .3 | .1 | 47,917 | 67,432 | 1.0 | 9.1 |
| Texas | 90,231 | 349,296 | -.3 | 7.6 | (X) | (X) | (X) | (X) |
| Utah | 3,826 | 15,459 | -6.6 | -7.9 | 181,946 | 508,941 | 11.9 | 16.6 |
| Vermont | 3,558 | 14,806 | 1.9 | 4.0 | 49,863 | 160,506 | 5.6 | 10.6 |
| Virginia | 35,273 | 97,742 | 2.5 | 5.4 | 563,770 | 2,174,311 | -.1 | 11.8 |
| Washington | 24,216 | 96,360 | -7.3 | -7.0 | (X) | (X) | (X) | (X) |
| West Virginia | 1,969 | 6,642 | -2.5 | -26.0 | 118,608 | 423,702 | -1.5 | -3.1 |
| Wisconsin | 9,694 | 39,571 | -8.0 | -9.8 | 718,817 | 2,230,164 | 4.3 | 11.0 |
| Wyoming | 317 | 1,427 | -.3 | -1.6 | (X) | (X) | (X) | (X) |
| Exhibit: District of Columbia | 1,664 | 6,834 | -.9 | -3.9 | 125,913 | 443,794 | 1.2 | 7.6 |

See footnotes at end of table.

## Table 5. **Collections of Selected State Taxes: June 1986 and Prior Periods**—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|---|---|---|---|---|---|---|---|---|
| | 2d quarter 1986 (thousand dollars) | 12-month periods | | | 2d quarter 1986 (thousand dollars) | 12-month periods | | |
| | | Year ended June 1986 (thousand dollars) | Percent change from— | | | Year ended June 1986 (thousand dollars) | Percent change from— | |
| | | | Year ended March 1986 | Year ended June 1985 | | | Year ended March 1986 | Year ended June 1985 |
| United States, total[2] | 6,370,348 | 18,292,569 | .5 | 3.8 | 2,382,363 | 8,214,652 | 1.2 | 8.4 |
| Alabama | 54,383 | 159,831 | -4.6 | -23.6 | 21,821 | 109,064 | .9 | 30.8 |
| Alaska | 15,212 | 145,099 | -40.8 | -29.1 | 10,341 | 18,276 | 29.8 | 15.5 |
| Arizona | 66,518 | 170,822 | -3.8 | -15.6 | 46,234 | 174,649 | 3.0 | 13.0 |
| Arkansas | 43,797 | 113,205 | -11.0 | -13.1 | 18,588 | 75,583 | 1.4 | 1.9 |
| California | 1,256,665 | 3,833,261 | 1.7 | 4.8 | 203,139 | 720,234 | 3.3 | 17.4 |
| Colorado | 51,593 | 112,170 | -4.9 | 14.7 | 17,695 | 71,413 | .6 | -.8 |
| Connecticut | 331,951 | 643,943 | 8.4 | 23.0 | 35,236 | 116,424 | -2.0 | 6.0 |
| Delaware | 61,414 | 100,565 | 9.5 | 27.2 | 10,710 | 38,641 | .5 | 10.1 |
| Florida | 267,845 | 576,489 | 10.5 | 24.6 | 101,611 | 403,975 | 1.0 | 15.9 |
| Georgia | 183,392 | 421,918 | -3.1 | .5 | 35,343 | 83,086 | 5.3 | 12.7 |
| Hawaii | 19,858 | 43,660 | -6.6 | -10.4 | 4,130 | 15,062 | 13.3 | 60.0 |
| Idaho | 26,901 | 42,653 | -2.3 | -.1 | 9,187 | 33,538 | .3 | 1.6 |
| Illinois | 350,802 | 859,706 | 15.4 | 21.8 | 175,204 | 598,162 | .7 | 3.2 |
| Indiana | 1,501 | 173,566 | -4.7 | -2.7 | 52,328 | 131,708 | 4.2 | 14.1 |
| Iowa | 50,300 | 138,589 | -12.5 | -10.2 | 38,977 | 170,355 | 1.2 | 32.0 |
| Kansas | 71,046 | 156,345 | -4.0 | -2.1 | 19,758 | 79,446 | -1.4 | .3 |
| Kentucky | 111,828 | 233,524 | 8.2 | 10.5 | 33,539 | 98,390 | .2 | 1.0 |
| Louisiana | 121,433 | 270,641 | -8.0 | -3.2 | 22,116 | 62,407 | -1.0 | 8.6 |
| Maine | 15,356 | 51,870 | -6.3 | -3.1 | 13,463 | 49,212 | 1.0 | 4.7 |
| Maryland | 95,998 | 250,333 | -11.3 | 1.7 | 40,812 | 106,291 | -9.3 | 5.2 |
| Massachusetts | 168,305 | 898,515 | -4.9 | 2.8 | 31,629 | 153,200 | -3.6 | 3.6 |
| Michigan | 439,489 | 1,497,887 | 3.7 | 20.6 | 106,122 | 316,751 | 3.6 | 1.6 |
| Minnesota | 91,824 | 367,311 | 3.4 | -4.2 | 70,761 | 262,310 | 1.4 | 5.5 |
| Mississippi | 28,960 | 102,097 | 1.5 | -20.3 | 11,908 | 57,580 | 2.2 | 6.8 |
| Missouri | 80,753 | 174,199 | 3.8 | 8.4 | 51,308 | 190,994 | .8 | 8.1 |
| Montana | 35,696 | 59,185 | 6.8 | -5.6 | 9,622 | 32,449 | -.6 | 13.7 |
| Nebraska | 21,577 | 54,559 | 3.0 | 11.4 | 13,197 | 52,069 | -3.2 | -2.0 |
| Nevada | (X) | (X) | (X) | (X) | 14,872 | 49,044 | 12.7 | 13.0 |
| New Hampshire | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Jersey | 383,404 | 958,429 | -1.2 | 4.3 | 76,981 | 319,789 | .7 | 6.3 |
| New Mexico | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New York[3] | 437,414 | 1,877,188 | -1.3 | -.6 | 116,000 | 462,634 | -3.7 | -10.4 |
| North Carolina | 156,266 | 512,093 | 4.2 | 4.4 | 58,313 | 223,596 | 1.2 | 3.4 |
| North Dakota | 25,056 | 56,194 | 4.3 | -33.5 | 9,764 | 32,738 | -.8 | -3.2 |
| Ohio | 209,926 | 450,626 | 11.8 | -3.3 | 113,418 | 363,312 | -.1 | 6.1 |
| Oklahoma | 37,905 | 107,077 | 3.5 | 2.5 | 69,570 | 267,693 | 7.1 | 37.9 |
| Oregon | 72,482 | 161,728 | -2.4 | 5.1 | 45,351 | 168,557 | 4.3 | 11.9 |
| Pennsylvania | 483,771 | 964,544 | -1.2 | 2.3 | 134,766 | 438,863 | 1.7 | 4.6 |
| Rhode Island | 30,264 | 81,432 | 1.6 | 6.4 | 7,820 | 25,874 | 4.7 | 8.8 |
| South Carolina | 37,236 | 149,465 | -8.2 | -25.2 | 26,141 | 71,751 | 10.2 | 27.7 |
| South Dakota | 9,443 | 23,617 | 39.5 | 54.2 | 11,583 | 26,544 | -11.8 | -17.4 |
| Tennessee | 88,731 | 268,617 | -.8 | 3.6 | 57,034 | 141,127 | .1 | 1.1 |
| Texas | (X) | (X) | (X) | (X) | 233,285 | 674,725 | 2.4 | 23.5 |
| Utah | 36,081 | 66,449 | -4.0 | 27.3 | 9,885 | 36,536 | .1 | 5.5 |
| Vermont | 11,930 | 30,532 | -4.2 | -9.5 | 9,775 | 31,136 | -2.3 | 4.8 |
| Virginia | 122,779 | 280,768 | -3.2 | -2.4 | 56,705 | 213,523 | 2.0 | 5.9 |
| Washington | (X) | (X) | (X) | (X) | 34,686 | 140,724 | -1.0 | .3 |
| West Virginia | 34,372 | 88,825 | -1.8 | -11.2 | 22,861 | 64,613 | 1.6 | .3 |
| Wisconsin | 91,191 | 407,109 | -.9 | -1.6 | 40,739 | 140,388 | .3 | 2.4 |
| Wyoming | (X) | (X) | (X) | (X) | 5,635 | 32,036 | -5.1 | 3.0 |
| Exhibit: District of Columbia | 49,801 | 135,091 | 5.8 | 26.2 | 4,898 | 17,017 | .3 | .6 |

- Represents zero. NA Not available. X Not applicable.

[1]Includes amounts not separately detailed.

[2]The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

[3]Includes taxes collected for the five dependent transportation districts.

[4]Reflects change in collection cycle.

# Appendix A. Legal and Administrative Revions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective May 29, 1985.

ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective October 1, 1985.

DELAWARE

Corporation net income tax. Tax rate increased effective June 1, 1984.

FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 10 cents per gallon.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MARYLAND

Motor vehicle and operators' license tax. Staggered registration began effective March 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 16.7 cents per gallon.

NEW MEXICO

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

Individual income tax. Withholding provisions changed effective July 1, 1985.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1986, was 12 cents per gallon.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. New taxes were imposed effective March 14, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

SOUTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

TEXAS

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

UTAH

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 16.5 cents per gallon.

# Appendix B. Social Insurance Taxes and Contributions for Second Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Federal old age survivors insurance trust fund | Federal disability insurance trust fund | Federal hospital insurance trust fund | Civil service retirement and disability fund | Foreign services retirement and disability fund | State unemployment taxes deposited in the treasury | Federal unemployment taxes | Railroad unemployment insurance act contributions |
|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | |
| 1986: | | | | | | | | | |
| 2d quarter | 84,163 | 52,136 | 5,038 | 15,022 | 1,154 | 9 | 8,580 | 2,172 | 52 |
| 1st quarter | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985: | | | | | | | | | |
| 4th quarter | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3d quarter | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2d quarter | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st quarter | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 1984: | | | | | | | | | |
| 4th quarter | 55,900 | 37,711 | 3,494 | 9,458 | 1,163 | 8 | 3,119 | 886 | 61 |
| 3d quarter | 60,741 | 39,014 | 3,755 | 10,190 | 1,132 | 10 | 5,164 | 1,414 | 62 |
| 2d quarter | 71,506 | 43,685 | 4,131 | 11,221 | 1,129 | 9 | 9,095 | 2,176 | 60 |
| 1st quarter | 58,177 | 39,167 | 4,030 | 10,227 | 1,132 | 11 | 2,006 | 1,564 | 40 |
| 1983: | | | | | | | | | |
| 4th quarter | 47,819 | 30,579 | 3,992 | 8,623 | 1,061 | 9 | 2,770 | 744 | 41 |
| 3d quarter | 51,796 | 32,297 | 4,194 | 8,976 | 1,159 | 11 | 4,115 | 1,005 | 41 |
| 2d quarter | 61,258 | 37,935 | 3,733 | 10,065 | 1,033 | 9 | 6,785 | 1,659 | 39 |
| 1st quarter | 48,014 | 30,342 | 5,399 | 8,661 | 1,102 | 9 | 1,472 | 986 | 43 |
| **12 Months Ending** | | | | | | | | | |
| June 1986 | 281,023 | 184,032 | 17,840 | 50,498 | 4,655 | 42 | 19,284 | 4,444 | 228 |
| March 1986 | 273,206 | 178,763 | 17,226 | 47,605 | 4,666 | 40 | 19,965 | 4,710 | 231 |
| December 1985 | 268,287 | 175,115 | 16,975 | 45,985 | 4,676 | 41 | 19,991 | 5,270 | 234 |
| September 1985 | 264,837 | 172,973 | 16,566 | 44,871 | 4,630 | 39 | 19,969 | 5,554 | 235 |
| June 1985 | 258,831 | 167,814 | 16,024 | 43,457 | 4,581 | 37 | 19,959 | 6,721 | 238 |
| March 1985 | 253,991 | 164,632 | 15,731 | 42,549 | 4,545 | 39 | 19,793 | 6,459 | 243 |
| December 1984 | 246,324 | 159,577 | 15,410 | 41,096 | 4,556 | 38 | 19,384 | 6,040 | 223 |
| September 1984 | 238,243 | 152,445 | 15,908 | 40,261 | 4,454 | 39 | 19,035 | 5,898 | 203 |
| June 1984 | 229,298 | 145,728 | 16,347 | 39,047 | 4,481 | 40 | 17,984 | 5,489 | 182 |
| March 1984 | 219,050 | 139,978 | 15,949 | 37,891 | 4,365 | 40 | 15,674 | 4,972 | 161 |
| December 1983 | 208,887 | 131,153 | 17,318 | 36,325 | 4,355 | 38 | 15,140 | 4,394 | 164 |

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# Quarterly Summary of Federal, State, and Local Tax Revenue

## July-September 1986

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT86 No. 3
Issued February 1987

Tax collections of Federal, State, and local governments totaled $844.7 billion during the 12 months ended with September 1986, an increase of 4.7 percent from the amount collected during the 12 months ended September 1985. Federal tax collections were $469.9 billion, up 3.5 percent during this period. State tax collections totaled $230.0 billion, up 5.5 percent this period, and local government taxes amounted to $144.8 billion, an increase of 7.4 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1986 and September 1985.

During the third quarter of calendar 1986, collections of Federal, State, and local taxes amounted to $212.4 billion. Compared to the corresponding quarter of 1985, this is an increase of $13.6 billion or 6.9 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. **Twelve-Month Federal, State, and Local Tax Collections: September 1986 and 1985**

| Type of tax | Amount (in millions of dollars) 12 months ended with September | | Percent change |
|---|---|---|---|
| | 1986 | 1985 | |
| Total | $844,678 | $806,942 | 4.7 |
| Individual income | 423,481 | 403,150 | 5.0 |
| Corporation net income | 81,674 | 79,185 | 3.1 |
| Property | 113,323 | 106,032 | 6.9 |
| Customs, general sales and gross receipts | 104,980 | 97,176 | 8.0 |
| Motor fuel | 26,405 | 25,427 | 3.8 |
| Tobacco product sales | 9,210 | 8,900 | 3.5 |
| Alcoholic beverage sales | 8,935 | 8,680 | 2.9 |
| All other | 76,670 | 78,392 | −2.2 |

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1986 these Federal "taxes" amounted to $67.8 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.[1] A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 4 percent of the collection amounts summarized in table 3. The remaining 96 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or −) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

[1] More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

## Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Federal | State and local | Individual income | Corporation net income | Property | General sales, gross receipts, and customs | Motor fuels | Tobacco product sales | Alcoholic beverage sales | All other |
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 3d quarter | 212,423 | 125,250 | 87,173 | 112,605 | 19,870 | 25,031 | 26,449 | 6,805 | 2,569 | 2,414 | 16,880 |
| 2d quarter | 222,937 | 127,058 | 95,879 | 112,780 | 27,217 | 23,289 | 26,967 | 6,947 | 2,350 | 2,421 | 20,966 |
| 1st quarter | 198,291 | 104,458 | 93,833 | 96,828 | 16,049 | 28,453 | 26,213 | 6,455 | 2,314 | 2,338 | 19,641 |
| 1985: | | | | | | | | | | | |
| 4th quarter | 211,027 | 113,150 | 97,877 | 101,268 | 18,538 | 36,550 | 25,351 | 6,198 | 1,977 | 1,962 | 19,183 |
| 3d quarter | 198,783 | 115,519 | 83,264 | 104,094 | 17,670 | 23,865 | 24,332 | 6,403 | 2,375 | 2,425 | 17,619 |
| 2d quarter | 217,912 | 127,049 | 90,863 | 110,423 | 27,149 | 21,590 | 24,963 | 6,478 | 2,048 | 2,092 | 23,169 |
| 1st quarter | 194,047 | 105,080 | 88,967 | 94,537 | 17,316 | 27,843 | 24,170 | 6,283 | 2,640 | 2,037 | 19,221 |
| 1984: | | | | | | | | | | | |
| 4th quarter | 196,200 | 106,389 | 89,811 | 94,096 | 17,050 | 32,734 | 23,711 | 6,263 | 1,837 | 2,126 | 18,383 |
| 3d quarter | 187,722 | 110,763 | 76,959 | 96,245 | 18,271 | 21,565 | 22,874 | 6,037 | 2,359 | 2,207 | 18,164 |
| 2d quarter | 195,415 | 112,868 | 82,547 | 92,955 | 26,633 | 20,213 | 23,241 | 5,704 | 2,191 | 2,113 | 22,365 |
| 1st quarter | 175,196 | 93,351 | 81,845 | 85,914 | 13,090 | 25,831 | 22,135 | 5,707 | 2,149 | 2,079 | 18,291 |
| 1983: | | | | | | | | | | | |
| 4th quarter | 181,036 | 97,847 | 83,189 | 86,941 | 15,126 | 31,375 | 20,896 | 6,013 | 2,241 | 2,049 | 16,395 |
| 3d quarter | 172,499 | 101,782 | 70,717 | 90,885 | 13,125 | 20,832 | 20,261 | 5,469 | 2,455 | 2,356 | 17,116 |
| 2d quarter | 177,365 | 103,272 | 74,093 | 89,754 | 19,108 | 18,598 | 19,931 | 4,021 | 2,226 | 2,079 | 21,648 |
| 1st quarter | 159,013 | 88,050 | 70,963 | 83,957 | 8,534 | 22,606 | 18,255 | 3,759 | 1,935 | 2,058 | 17,909 |
| 1982: | | | | | | | | | | | |
| 4th quarter | 162,869 | 88,075 | 74,794 | 81,769 | 9,527 | 29,098 | 17,807 | 3,856 | 1,724 | 2,099 | 16,989 |
| 3d quarter | 160,277 | 97,994 | 62,283 | 90,296 | 10,003 | 17,861 | 17,142 | 4,023 | 1,779 | 2,204 | 16,969 |
| 2d quarter | 186,621 | 116,568 | 70,053 | 97,673 | 23,774 | 18,768 | 17,928 | 3,925 | 1,662 | 2,109 | 20,782 |
| 1st quarter | 159,593 | 92,655 | 66,938 | 79,346 | 14,217 | 20,958 | 17,732 | 3,745 | 1,574 | 1,930 | 20,091 |
| **12 Months Ending** | | | | | | | | | | | |
| September 1986 | 844,678 | 469,916 | 374,762 | 423,481 | 81,674 | 113,323 | 104,980 | 26,405 | 9,210 | 8,935 | 76,670 |
| June 1986 | 831,038 | 460,185 | 370,853 | 414,970 | 79,474 | 112,157 | 102,863 | 26,003 | 9,016 | 9,146 | 77,409 |
| March 1986 | 826,013 | 460,176 | 365,837 | 412,613 | 79,406 | 110,458 | 100,859 | 25,534 | 8,714 | 8,817 | 79,612 |
| December 1985 | 821,769 | 460,798 | 360,971 | 410,322 | 80,673 | 109,848 | 98,816 | 25,362 | 9,040 | 8,516 | 79,192 |
| September 1985 | 806,942 | 454,037 | 352,905 | 403,150 | 79,185 | 106,032 | 97,176 | 25,427 | 8,900 | 8,680 | 78,392 |
| June 1985 | 795,881 | 449,281 | 346,600 | 395,301 | 79,786 | 103,732 | 95,718 | 25,061 | 8,884 | 8,462 | 78,937 |
| March 1985 | 773,384 | 435,100 | 338,284 | 377,833 | 79,270 | 102,355 | 93,996 | 24,287 | 9,072 | 8,483 | 78,133 |
| December 1984 | 754,533 | 423,371 | 331,162 | 369,210 | 75,044 | 100,343 | 91,961 | 23,711 | 8,536 | 8,525 | 77,203 |
| September 1984 | 739,369 | 414,829 | 324,540 | 362,055 | 73,120 | 98,984 | 89,146 | 23,461 | 8,940 | 8,448 | 75,215 |
| June 1984 | 724,146 | 405,848 | 318,298 | 356,695 | 67,974 | 98,251 | 86,533 | 22,893 | 9,036 | 8,597 | 74,167 |
| March 1984 | 706,096 | 396,252 | 309,844 | 353,494 | 60,449 | 96,636 | 83,223 | 21,210 | 9,071 | 8,563 | 73,450 |
| December 1983 | 689,913 | 390,951 | 298,962 | 351,537 | 55,893 | 93,411 | 79,343 | 19,262 | 8,857 | 8,542 | 73,068 |
| September 1983 | 671,746 | 381,179 | 290,567 | 346,365 | 50,294 | 91,134 | 76,254 | 17,105 | 8,340 | 8,592 | 73,662 |
| June 1983 | 659,524 | 377,391 | 282,133 | 345,776 | 47,172 | 88,163 | 73,135 | 15,659 | 7,664 | 8,440 | 73,515 |
| March 1983 | 668,780 | 390,687 | 278,093 | 353,695 | 51,838 | 88,333 | 71,132 | 15,563 | 7,100 | 8,470 | 72,649 |
| December 1982 | 669,360 | 395,292 | 274,068 | 349,084 | 57,521 | 86,685 | 70,609 | 15,549 | 6,739 | 8,342 | 74,831 |
| September 1982 | 676,246 | 405,125 | 271,121 | 350,059 | 63,078 | 85,772 | 70,135 | 15,603 | 6,883 | 8,359 | 76,557 |
| June 1982 | 679,056 | 412,173 | 266,883 | 348,556 | 67,992 | 83,502 | 69,788 | 15,442 | 6,824 | 8,459 | 78,693 |
| March 1982 | 682,961 | 421,579 | 261,382 | 347,165 | 75,366 | 80,376 | 68,613 | 15,064 | 6,668 | 8,432 | 81,277 |

Note: Because of rounding, detail may not add to totals.

## Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Individual income | Corporation net income | Custom duties[1] | Motor fuels | Tobacco product sales | Alcoholic beverages[2] | Public utilities | Other selective sales or gross receipts | Death and gift | All other |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 3d quarter | 125,250 | 94,327 | 15,897 | 3,835 | 2,769 | 1,379 | 1,387 | 1,281 | 1,183 | 1,819 | 1,393 |
| 2d quarter | 127,058 | 91,350 | 20,831 | 3,313 | 3,302 | 1,166 | 1,535 | 1,213 | 940 | 1,880 | 1,528 |
| 1st quarter | 104,458 | 78,092 | 11,558 | 3,106 | 2,956 | 1,246 | 1,565 | 1,299 | 1,107 | 1,607 | 1,922 |
| 1985: | | | | | | | | | | | |
| 4th quarter | 113,150 | 83,323 | 14,858 | 3,166 | 2,564 | 817 | 1,114 | 1,274 | 3,551 | 1,651 | 832 |
| 3d quarter | 115,519 | 86,596 | 13,919 | 3,239 | 2,750 | 1,240 | 1,609 | 1,227 | 2,753 | 1,672 | 514 |
| 2d quarter | 127,049 | 89,977 | 20,873 | 2,905 | 3,051 | 915 | 1,231 | 1,332 | 2,476 | 1,665 | 2,624 |
| 1st quarter | 105,080 | 76,875 | 12,949 | 2,953 | 2,935 | [3]1,602 | 1,239 | 1,170 | 1,703 | 1,539 | 2,115 |
| 1984: | | | | | | | | | | | |
| 4th quarter | 106,389 | 77,470 | 13,590 | 3,079 | 2,878 | [3]726 | 1,297 | 1,169 | 3,680 | 1,546 | 954 |
| 3d quarter | 110,763 | 79,759 | 14,755 | 3,308 | 2,678 | 1,233 | 1,431 | 1,303 | 3,167 | 1,483 | 1,646 |
| 2d quarter | 112,868 | 75,725 | 20,690 | 3,005 | 2,517 | 1,127 | 1,341 | 926 | 3,760 | 1,521 | 2,256 |
| 1st quarter | 93,351 | 68,966 | 9,593 | 2,607 | 2,587 | 1,156 | 1,359 | 998 | 2,761 | 1,581 | 1,743 |
| 1983: | | | | | | | | | | | |
| 4th quarter | 97,847 | 71,504 | 11,857 | 2,543 | 2,932 | 1,148 | 1,250 | 1,264 | 3,059 | 1,425 | 865 |
| 3d quarter | 101,782 | 76,158 | 10,237 | 2,577 | 2,302 | 1,362 | 1,634 | 805 | 3,978 | 1,626 | 1,103 |
| 2d quarter | 103,272 | 74,197 | 14,499 | 2,304 | 1,175 | 1,137 | 1,286 | 942 | 4,405 | 1,481 | 1,846 |
| 1st quarter | 88,050 | 70,353 | 5,263 | 1,736 | 1,162 | 1,002 | 1,331 | 715 | 4,011 | 1,402 | 1,075 |
| 1982: | | | | | | | | | | | |
| 4th quarter | 88,075 | 68,230 | 7,023 | 2,110 | 1,145 | 639 | 1,362 | 485 | 4,866 | 1,544 | 671 |
| 3d quarter | 97,994 | 77,446 | 7,168 | 2,210 | 1,265 | 685 | 1,491 | 479 | 4,456 | 1,900 | 894 |
| 2d quarter | 116,568 | 83,521 | 19,133 | 2,177 | 1,237 | 612 | 1,353 | 471 | 4,707 | 1,940 | 1,417 |
| 1st quarter | 92,655 | 67,044 | 10,676 | 2,173 | 1,226 | 589 | 1,227 | 576 | 5,808 | 2,268 | 1,068 |
| 12 Months Ending | | | | | | | | | | | |
| September 1986 | 469,916 | 347,092 | 63,144 | 13,420 | 11,591 | 4,608 | 5,601 | 5,047 | 6,781 | 6,957 | 5,675 |
| June 1986 | 460,185 | 339,361 | 61,166 | 12,824 | 11,572 | 4,469 | 5,823 | 5,013 | 8,351 | 6,810 | 4,796 |
| March 1986 | 460,176 | 337,988 | 61,208 | 12,416 | 11,321 | 4,218 | 5,519 | 5,132 | 9,887 | 6,595 | 5,892 |
| December 1985 | 460,798 | 336,771 | 62,599 | 12,263 | 11,300 | 4,574 | 5,193 | 5,003 | 10,483 | 6,527 | 6,085 |
| September 1985 | 454,037 | 330,918 | 61,331 | 12,176 | 11,614 | 4,483 | 5,376 | 4,898 | 10,612 | 6,422 | 6,207 |
| June 1985 | 449,281 | 324,081 | 62,167 | 12,245 | 11,542 | 4,476 | 5,198 | 4,974 | 11,026 | 6,233 | 7,339 |
| March 1985 | 435,100 | 309,829 | 61,984 | 12,345 | 11,008 | 4,688 | 5,308 | 4,568 | 12,310 | 6,089 | 6,971 |
| December 1984 | 423,371 | 301,920 | 58,628 | 11,999 | 10,860 | 4,242 | 5,428 | 4,396 | 13,368 | 6,131 | 6,599 |
| September 1984 | 414,829 | 295,954 | 56,895 | 11,463 | 10,714 | 4,664 | 5,381 | 4,491 | 12,747 | 6,010 | 6,510 |
| June 1984 | 405,848 | 292,353 | 52,377 | 10,732 | 10,338 | 4,793 | 5,584 | 3,993 | 13,558 | 6,153 | 5,967 |
| March 1984 | 396,252 | 290,825 | 46,186 | 10,031 | 8,996 | 4,803 | 5,529 | 4,009 | 14,203 | 6,113 | 5,557 |
| December 1983 | 390,951 | 292,212 | 41,856 | 9,160 | 7,571 | 4,649 | 5,501 | 3,726 | 15,453 | 5,934 | 4,889 |
| September 1983 | 381,179 | 288,938 | 37,022 | 8,727 | 5,784 | 4,140 | 5,613 | 2,947 | 17,260 | 6,053 | 4,695 |
| June 1983 | 377,391 | 290,226 | 33,953 | 8,360 | 4,747 | 3,463 | 5,470 | 2,621 | 17,738 | 6,327 | 4,486 |
| March 1983 | 390,687 | 299,550 | 38,587 | 8,233 | 4,809 | 2,938 | 5,537 | 2,150 | 18,040 | 6,786 | 4,057 |
| December 1982 | 395,292 | 296,241 | 44,000 | 8,670 | 4,873 | 2,525 | 5,433 | 2,011 | 19,837 | 7,652 | 4,050 |
| September 1982 | 405,125 | 298,111 | 49,207 | 8,917 | 4,950 | 2,539 | 5,439 | 2,075 | 21,755 | 7,991 | 4,141 |
| June 1982 | 412,173 | 297,601 | 54,020 | 9,051 | 4,893 | 2,536 | 5,574 | 2,218 | 24,224 | 7,949 | 4,107 |
| March 1982 | 421,579 | 296,964 | 61,061 | 8,965 | 4,740 | 2,562 | 5,563 | 2,188 | 27,975 | 7,672 | 3,889 |

[1]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.
[3]Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

## Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | State | Local | Individual income | Corporation net income[1] | Property | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alcoholic beverage sales | Motor vehicle and operators' licenses | All other |
| **Quarters** | | | | | | | | | | | | |
| 1986: | | | | | | | | | | | | |
| 3d quarter | 87,173 | 54,344 | 32,829 | 18,278 | 3,973 | 25,031 | 22,614 | 4,036 | 1,190 | 827 | 2,098 | 9,126 |
| 2d quarter | 95,879 | 64,537 | 31,342 | 21,430 | 6,386 | 23,289 | 23,654 | 3,645 | 1,184 | 886 | 2,515 | 12,890 |
| 1st quarter | 93,833 | 57,168 | 36,665 | 18,736 | 4,491 | 28,453 | 23,107 | 3,499 | 1,068 | 773 | 2,325 | 11,381 |
| 1985: | | | | | | | | | | | | |
| 4th quarter | 97,877 | 53,948 | 43,929 | 17,945 | 3,680 | 36,550 | 22,185 | 3,634 | 1,160 | 848 | 1,927 | 9,948 |
| 3d quarter | 83,264 | 52,118 | 31,146 | 17,498 | 3,751 | 23,865 | 21,093 | 3,653 | 1,135 | 816 | 1,941 | 9,512 |
| 2d quarter | 90,863 | 62,103 | 28,760 | 20,446 | 6,276 | 21,590 | 22,058 | 3,427 | 1,133 | 861 | 2,404 | 12,668 |
| 1st quarter | 88,967 | 53,773 | 35,194 | 17,662 | 4,367 | 27,843 | 21,217 | 3,348 | 1,038 | 798 | 2,142 | 10,552 |
| 1984: | | | | | | | | | | | | |
| 4th quarter | 89,811 | 50,101 | 39,710 | 16,626 | 3,460 | 32,734 | 20,632 | 3,385 | 1,111 | 829 | 1,739 | 9,295 |
| 3d quarter | 76,959 | 48,705 | 28,254 | 16,486 | 3,516 | 21,565 | 19,566 | 3,359 | 1,126 | 776 | 1,750 | 8,815 |
| 2d quarter | 82,547 | 58,165 | 26,143 | 17,230 | 5,943 | 20,213 | 20,236 | 3,187 | 1,064 | 772 | 1,985 | 11,917 |
| 1st quarter | 81,845 | 49,239 | 32,809 | 16,948 | 3,497 | 25,831 | 19,528 | 3,120 | 993 | 720 | 1,967 | 9,241 |
| 1983: | | | | | | | | | | | | |
| 4th quarter | 83,189 | 45,619 | 37,570 | 15,437 | 3,269 | 31,375 | 18,353 | 3,081 | 1,093 | 799 | 1,531 | 8,251 |
| 3d quarter | 70,717 | 43,497 | 27,220 | 14,727 | 2,888 | 20,832 | 17,684 | 3,167 | 1,093 | 722 | 1,596 | 8,008 |
| 2d quarter | 74,093 | 49,849 | 24,244 | 15,557 | 4,609 | 18,598 | 17,627 | 2,846 | 1,089 | 793 | 1,996 | 10,978 |
| 1st quarter | 70,963 | 42,325 | 28,638 | 13,604 | 3,271 | 22,606 | 16,519 | 2,597 | 933 | 727 | 1,853 | 8,853 |
| 1982: | | | | | | | | | | | | |
| 4th quarter | 74,794 | 40,240 | 34,554 | 13,539 | 2,504 | 29,098 | 15,697 | 2,711 | 1,085 | 737 | 1,427 | 7,996 |
| 3d quarter | 62,283 | 38,821 | 23,462 | 12,850 | 2,835 | 17,861 | 14,932 | 2,758 | 1,094 | 713 | 1,487 | 7,753 |
| 2d quarter | 70,053 | 46,076 | 23,977 | 14,152 | 4,641 | 18,768 | 15,751 | 2,688 | 1,050 | 756 | 1,892 | 10,355 |
| 1st quarter | 66,938 | 40,023 | 26,695 | 12,302 | 3,541 | 20,958 | 15,559 | 2,519 | 985 | 703 | 1,889 | 8,482 |
| **12 Months Ending** | | | | | | | | | | | | |
| September 1986 | 374,762 | 229,997 | 144,765 | 76,389 | 18,530 | 113,323 | 91,560 | 14,814 | 4,602 | 3,334 | 8,865 | 43,345 |
| June 1986 | 370,853 | 227,771 | 143,082 | 75,609 | 18,308 | 112,157 | 90,039 | 14,431 | 4,547 | 3,323 | 8,708 | 43,731 |
| March 1986 | 365,837 | 225,337 | 140,500 | 74,625 | 18,198 | 110,458 | 88,443 | 14,213 | 4,496 | 3,298 | 8,597 | 43,509 |
| December 1985 | 360,971 | 221,942 | 139,029 | 73,551 | 18,074 | 109,848 | 86,553 | 14,062 | 4,466 | 3,323 | 8,414 | 42,680 |
| September 1985 | 352,905 | 218,095 | 134,810 | 72,232 | 17,854 | 106,032 | 85,000 | 13,813 | 4,417 | 3,304 | 8,226 | 42,027 |
| June 1985 | 346,600 | 214,682 | 131,918 | 71,220 | 17,619 | 103,732 | 83,473 | 13,519 | 4,408 | 3,264 | 8,035 | 41,330 |
| March 1985 | 338,284 | 210,744 | 129,301 | 68,004 | 17,286 | 102,355 | 81,651 | 13,279 | 4,339 | 3,175 | 7,616 | 40,579 |
| December 1984 | 331,162 | 206,210 | 126,916 | 67,290 | 16,416 | 100,343 | 79,962 | 13,051 | 4,294 | 3,097 | 7,441 | 39,268 |
| September 1984 | 324,540 | 201,728 | 124,776 | 66,101 | 16,225 | 98,984 | 77,683 | 12,747 | 4,276 | 3,067 | 7,233 | 38,224 |
| June 1984 | 318,298 | 196,520 | 123,742 | 64,342 | 15,597 | 98,251 | 75,801 | 12,555 | 4,243 | 3,013 | 7,079 | 37,417 |
| March 1984 | 309,844 | 188,204 | 121,843 | 62,669 | 14,263 | 96,636 | 73,192 | 12,214 | 4,268 | 3,034 | 7,090 | 36,478 |
| December 1983 | 298,962 | 181,290 | 117,672 | 59,325 | 14,037 | 93,411 | 70,183 | 11,691 | 4,208 | 3,041 | 6,976 | 36,090 |
| September 1983 | 290,567 | 175,911 | 114,656 | 57,427 | 13,272 | 91,134 | 67,527 | 11,321 | 4,200 | 2,979 | 6,872 | 35,835 |
| June 1983 | 282,133 | 171,235 | 110,898 | 55,550 | 13,219 | 88,163 | 64,775 | 10,912 | 4,201 | 2,970 | 6,763 | 35,580 |
| March 1983 | 278,093 | 167,462 | 110,631 | 54,145 | 13,251 | 88,333 | 62,899 | 10,754 | 4,162 | 2,933 | 6,659 | 34,957 |
| December 1982 | 274,068 | 165,160 | 108,688 | 52,843 | 13,521 | 86,685 | 61,939 | 10,676 | 4,214 | 2,909 | 6,695 | 34,586 |
| September 1982 | 271,121 | 163,382 | 107,519 | 51,948 | 13,871 | 85,772 | 61,218 | 10,653 | 4,144 | 2,920 | 6,585 | 34,010 |
| June 1982 | 266,883 | 161,944 | 104,719 | 50,955 | 13,972 | 83,502 | 60,737 | 10,549 | 4,088 | 2,885 | 6,475 | 33,720 |
| March 1982 | 261,382 | 159,873 | 101,289 | 50,201 | 14,305 | 80,376 | 59,648 | 10,324 | 4,106 | 2,869 | 6,290 | 33,263 |

[1]Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1986 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended September | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **Alabama** | | | | |
| Jefferson County | 671,197 | 140.1 | 135.3 | 3.6 |
| Mobile County | 364,379 | 54.2 | 52.7 | 2.8 |
| **Arizona** | | | | |
| Maricopa County | 1,508,030 | (NA) | 605.6 | (NA) |
| Pima County | 531,263 | 289.3 | 235.4 | 22.9 |
| **Arkansas** | | | | |
| Pulaski County | 340,613 | 98.0 | 92.1 | 6.4 |
| **California** | | | | |
| Alameda County | 1,105,379 | (NA) | 425.7 | (NA) |
| Contra Costa County | 657,252 | 323.3 | 373.3 | -13.4 |
| Fresno County | 515,013 | 210.3 | 196.9 | 6.8 |
| Kern County | 403,089 | 325.7 | 328.1 | -.7 |
| Los Angeles County | 7,477,657 | 3,129.3 | 2,968.6 | 5.4 |
| Monterey County | 290,444 | 120.4 | (NA) | (NA) |
| Orange County | 1,931,570 | 1,110.0 | 992.0 | 11.9 |
| Riverside County | 663,923 | 394.9 | 319.5 | 23.6 |
| Sacramento County | 783,381 | 308.3 | 237.9 | 29.6 |
| San Bernardino County | 893,157 | 393.0 | 359.4 | 9.3 |
| San Diego County | 1,861,846 | 873.4 | 766.7 | 13.9 |
| San Francisco County | 678,974 | 391.1 | 336.5 | 16.2 |
| San Joaquin County | 347,342 | 142.2 | 120.8 | 17.7 |
| San Mateo County | 588,164 | 358.1 | 323.9 | 10.6 |
| Santa Barbara County | 298,660 | 154.9 | 139.3 | 11.2 |
| Santa Clara County | 1,295,071 | 821.3 | 728.1 | 12.8 |
| Ventura County | 529,899 | (NA) | 250.6 | (NA) |
| **Colorado** | | | | |
| Denver County | 491,396 | 282.1 | 270.7 | 4.2 |
| El Paso County | 309,424 | 157.6 | 141.6 | 11.3 |
| Jefferson County | 371,741 | 215.9 | 197.4 | 9.4 |
| **Connecticut** | | | | |
| Fairfield County | 807,143 | 806.5 | 733.2 | 10.0 |
| Hartford County | 807,766 | 679.4 | 667.4 | 1.8 |
| New Haven County | 761,337 | 550.3 | 572.1 | -3.8 |
| **Delaware** | | | | |
| New Castle County | 398,115 | [2]143.7 | 108.4 | 32.6 |
| **Dist. of Columbia** | | | | |
| Washington, DC | 637,651 | 508.0 | 451.3 | 12.6 |
| **Florida** | | | | |
| Broward County | 1,014,043 | 594.2 | 568.4 | 4.5 |
| Dade County | 1,625,979 | (NA) | 1,012.4 | (NA) |
| Duval County | 570,981 | 202.8 | 172.3 | 17.7 |
| Hillsborough County | 646,960 | 281.5 | 243.8 | 15.4 |
| Orange County | 471,660 | (NA) | 199.9 | (NA) |
| Palm Beach County | 573,125 | 520.2 | 439.5 | 18.3 |
| Pinellas County | 728,409 | 324.7 | 281.5 | 15.3 |
| Polk County | 321,652 | 100.5 | 88.8 | 13.1 |
| **Georgia** | | | | |
| De Kalb County | 483,024 | 260.5 | 231.5 | 12.5 |
| Fulton County | 589,904 | 450.5 | 409.6 | 10.0 |
| **Hawaii** | | | | |
| Honolulu County | 762,874 | 250.5 | 236.7 | 5.9 |
| **Illinois** | | | | |
| Cook County | 5,253,190 | 3,399.7 | 3,201.1 | 6.2 |
| Du Page County | 658,177 | 544.9 | 499.4 | 9.1 |
| Kane County | 278,405 | 146.1 | 142.6 | 2.5 |
| Lake County | 440,372 | 333.8 | 299.0 | 11.6 |
| St Clair County | 265,469 | (NA) | 41.5 | (NA) |
| Will County | 324,460 | 180.1 | 161.2 | 11.8 |
| **Indiana** | | | | |
| Allen County | 294,335 | 121.1 | 111.2 | 8.9 |
| Lake County | 522,965 | (NA) | 267.3 | (NA) |
| Marion County | 765,233 | (NA) | (NA) | (NA) |
| **Iowa** | | | | |
| Polk County | 303,170 | 198.2 | 202.1 | -1.9 |
| **Kansas** | | | | |
| Sedgwick County | 366,531 | 220.9 | 215.2 | 2.6 |
| **Kentucky** | | | | |
| Jefferson County | 684,793 | 185.8 | 191.1 | -2.8 |
| **Louisiana** | | | | |
| East Baton Rouge Parish | 366,164 | 63.2 | 55.5 | 13.9 |
| Jefferson Parish | 454,592 | 102.5 | 99.8 | 2.7 |
| Orleans Parish | 557,482 | 138.0 | 123.9 | 11.4 |
| **Maryland** | | | | |
| Anne Arundel County | 370,775 | 181.3 | 181.6 | -.2 |
| Baltimore City | 786,775 | 277.0 | 273.8 | 1.2 |
| Baltimore County | 655,615 | 330.0 | 333.3 | -1.0 |
| Montgomery County | 579,053 | 513.7 | 444.2 | 15.7 |
| Prince Georges County | 665,071 | (NA) | 268.0 | (NA) |
| **Massachusetts** | | | | |
| Bristol County | 474,641 | 193.3 | 187.8 | 2.9 |
| Essex County | 633,632 | 373.7 | 382.1 | -2.2 |
| Hampden County | 443,018 | 207.6 | 161.6 | 28.5 |
| Middlesex County | 1,367,034 | 977.8 | 915.1 | 6.9 |
| Norfolk County | 606,587 | 384.0 | 339.1 | 13.2 |
| Plymouth County | 405,437 | 201.2 | 206.3 | -2.5 |
| Suffolk County | 650,142 | 453.4 | 417.5 | 8.6 |
| Worcester County | 646,352 | 269.1 | 303.5 | -11.3 |
| **Michigan** | | | | |
| Genesee County | 450,449 | 295.8 | 256.3 | 15.4 |
| Ingham County | 272,437 | 160.0 | 172.6 | -7.3 |
| Kent County | 444,506 | 258.8 | 275.2 | -5.9 |
| Macomb County | 694,600 | 515.0 | 493.4 | 4.4 |
| Oakland County | 1,011,793 | 910.0 | 853.6 | 6.6 |
| Washtenaw County | 264,748 | 229.6 | 181.5 | 26.5 |
| Wayne County | 2,337,240 | 1,276.4 | 1,250.2 | 2.1 |
| **Minnesota** | | | | |
| Hennepin County | 941,411 | 845.2 | 770.9 | 9.6 |
| Ramsey County | 459,784 | 322.5 | 300.4 | 7.4 |
| **Missouri** | | | | |
| Jackson County | 629,180 | 266.1 | 237.1 | (NA) |
| St Louis City | 974,815 | (NA) | (NA) | (NA) |
| St Louis County | 453,085 | (NA) | (NA) | (NA) |
| **Nebraska** | | | | |
| Douglas County | 397,884 | 250.1 | 229.2 | 9.1 |
| **Nevada** | | | | |
| Clark County | 461,816 | 126.9 | 144.1 | -11.9 |
| **New Jersey** | | | | |
| Bergen County | 845,385 | 790.6 | 743.2 | 6.4 |
| Burlington County | 362,542 | 208.4 | 191.4 | 8.9 |
| Camden County | 471,650 | 306.2 | 303.9 | .7 |
| Essex County | 850,451 | 628.0 | 594.1 | 5.7 |
| Hudson County | 556,972 | 342.3 | 305.3 | 12.1 |
| Mercer County | 307,863 | 239.3 | 230.4 | 3.8 |
| Middlesex County | 595,893 | 500.7 | 472.3 | 6.0 |
| Monmouth County | 503,173 | 424.9 | 391.2 | 8.6 |
| Morris County | 407,630 | 412.5 | 383.7 | 7.5 |
| Ocean County | 346,038 | 287.7 | 256.5 | 12.2 |
| Passaic County | 447,585 | 281.4 | 274.2 | 2.6 |
| Union County | 504,094 | 428.9 | 362.9 | 18.2 |
| **New Mexico** | | | | |
| Bernalillo County | 419,700 | 107.8 | 101.6 | 6.2 |
| **New York** | | | | |
| Albany County | 285,909 | 144.0 | 133.9 | 7.6 |
| Erie County | 1,015,472 | 679.7 | 605.0 | 12.4 |

See footnotes at end of table.

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September1986 and Prior Periods—Con.

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended September | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **New York—Con.** | | | | |
| Monroe County | 702,238 | 437.4 | 452.9 | -3.4 |
| Nassau County | 1,321,582 | 1,549.8 | 1,259.5 | 23.0 |
| New York City | 7,071,030 | 4,862.7 | 4,449.4 | 9.3 |
| Oneida County | 253,466 | 118.6 | 106.4 | 11.5 |
| Onondaga County | 463,324 | 373.5 | 347.6 | 7.4 |
| Suffolk County | 1,284,231 | 1,640.1 | 1,629.3 | .7 |
| Westchester County | 866,599 | 1,052.4 | 994.3 | 5.8 |
| **North Carolina** | | | | |
| Guilford County | 317,154 | 132.1 | 109.9 | 20.2 |
| Mecklenburg County | 404,270 | 217.4 | 200.1 | 8.6 |
| Wake County | 300,833 | 143.8 | 125.8 | 14.3 |
| **Ohio** | | | | |
| Cuyahoga County | 1,498,295 | 818.4 | 815.3 | .4 |
| Franklin County | 869,109 | 467.4 | 435.6 | 7.3 |
| Hamilton County | 873,136 | 411.1 | 414.2 | -.7 |
| Lorain County | 274,909 | 106.6 | 106.5 | .1 |
| Lucas County | 471,741 | 219.0 | 212.2 | 3.2 |
| Mahoning County | 289,487 | 83.3 | 85.7 | -2.8 |
| Montgomery County | 571,697 | (NA) | 272.2 | (NA) |
| Stark County | 378,823 | 120.4 | 119.4 | .9 |
| Summit County | 524,472 | (NA) | 253.6 | (NA) |
| **Oklahoma** | | | | |
| Oklahoma County | 568,933 | 183.8 | 173.4 | 6.0 |
| Tulsa County | 470,593 | 174.6 | 135.8 | 28.6 |
| **Oregon** | | | | |
| Multnomah County | 562,640 | (NA) | 421.6 | (NA) |
| **Pennsylvania** | | | | |
| Allegheny County | 1,450,085 | 646.5 | 608.5 | 6.2 |
| Berks County | 312,509 | 89.6 | 90.8 | -1.3 |
| Bucks County | 479,211 | 278.7 | 269.5 | 3.4 |
| Chester County | 316,660 | 95.7 | 98.3 | -2.6 |
| Delaware County | 555,007 | 206.6 | 198.1 | 4.3 |
| Erie County | 279,780 | 109.6 | 104.4 | 5.1 |
| Lancaster County | 362,346 | 63.0 | 58.7 | 7.2 |
| Lehigh County | 273,582 | 108.7 | 109.0 | -.3 |
| Luzerne County | 343,079 | 72.0 | 68.4 | 5.2 |
| Montgomery County | 643,621 | 344.8 | 325.0 | 6.1 |
| **Pennsylvania—Con.** | | | | |
| Philadelphia County | 1,688,210 | 502.2 | 475.4 | 5.6 |
| Westmoreland County | 392,294 | 127.6 | 120.4 | 6.0 |
| York County | 312,963 | 94.5 | 91.6 | 3.1 |
| **Rhode Island** | | | | |
| Providence County | 571,349 | 348.0 | 326.8 | 6.5 |
| **South Carolina** | | | | |
| Charleston County | 277,308 | 98.9 | 102.0 | -3.0 |
| Greenville County | 287,913 | 99.8 | 89.1 | 12.0 |
| Richland County | 267,823 | (NA) | (NA) | (NA) |
| **Tennessee** | | | | |
| Davidson County | 477,811 | 165.8 | 130.2 | 27.3 |
| Hamilton County | 287,740 | 253.5 | 246.9 | 2.7 |
| Knox County | 319,694 | 97.4 | 90.4 | 7.8 |
| Shelby County | 777,113 | 274.5 | 266.2 | 3.1 |
| **Texas** | | | | |
| Bexar County | 988,800 | 280.9 | 267.3 | 5.1 |
| Dallas County | 1,556,549 | 1,148.5 | 1,048.0 | 9.6 |
| El Paso County | 479,899 | 126.1 | 138.3 | -8.8 |
| Harris County | 2,409,544 | 1,954.0 | 1,767.2 | 10.6 |
| Tarrant County | 860,880 | 264.3 | 242.6 | 9.0 |
| Travis County | 419,335 | 308.4 | 307.1 | .4 |
| **Utah** | | | | |
| Salt Lake County | 619,066 | 300.9 | 275.5 | 9.2 |
| **Virginia** | | | | |
| Fairfax County | 596,901 | 570.7 | 530.6 | 7.5 |
| Norfolk City | 266,979 | 81.8 | 66.4 | 23.2 |
| **Washington** | | | | |
| King County | 1,269,749 | 644.1 | 585.1 | 10.1 |
| Pierce County | 485,643 | 181.3 | 166.1 | 9.1 |
| Snohomish County | 337,016 | 132.9 | 120.2 | 10.5 |
| Spokane County | 341,835 | 108.3 | 102.1 | 6.1 |
| **Wisconsin** | | | | |
| Dane County | 323,545 | (NA) | 190.3 | (NA) |
| Milwaukee County | 964,988 | 659.4 | 670.0 | -1.6 |
| Waukesha County | 280,326 | 212.1 | 179.1 | 18.4 |

NA Not available.
[1]Population data are from the 1980 Decennial Census.
[2]Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods

| State | Total tax collections[1] | | | | General sales and gross receipts | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 |
| United States, total[2] | 54,344,010 | 229,997,485 | 1.0 | 5.5 | 18,744,748 | 75,939,691 | 1.7 | 7.8 |
| Alabama | 744,980 | 3,030,481 | .9 | 2.5 | 211,466 | 838,366 | 1.1 | 2.4 |
| Alaska | 175,995 | 1,601,494 | -13.1 | -18.6 | (X) | (X) | (X) | (X) |
| Arizona | 768,959 | 3,290,186 | 2.9 | 9.9 | 383,926 | 1,507,482 | 3.3 | 10.3 |
| Arkansas | 454,171 | 1,815,592 | -.4 | 3.6 | 186,137 | 698,604 | .2 | 1.0 |
| California | 7,313,656 | 31,213,265 | 1.1 | 6.0 | 2,308,745 | 10,417,246 | .1 | 5.1 |
| Colorado | 637,437 | 2,348,236 | 1.7 | 4.0 | 189,854 | 735,683 | .1 | -.2 |
| Connecticut | 790,539 | 3,888,981 | 1.8 | 8.5 | 447,307 | 1,684,452 | 3.5 | 8.4 |
| Delaware | 204,058 | 904,131 | 2.9 | 14.4 | (X) | (X) | (X) | (X) |
| Florida | 2,243,868 | 9,624,097 | 5.3 | 16.3 | 1,274,752 | 5,376,251 | 6.6 | 17.1 |
| Georgia | 1,263,864 | 4,988,611 | 1.5 | 7.4 | 431,325 | 1,680,512 | 1.2 | 8.7 |
| Hawaii | 399,781 | 1,527,153 | 2.4 | 9.7 | 198,275 | 768,202 | 2.9 | 10.6 |
| Idaho | 187,767 | 762,198 | 2.3 | 4.1 | 79,663 | 266,560 | 6.4 | 12.7 |
| Illinois | 2,439,442 | 9,832,529 | 1.8 | 6.5 | 844,244 | 3,396,111 | .9 | 6.9 |
| Indiana | 1,186,373 | 4,565,476 | 1.5 | 3.4 | 564,757 | 2,153,113 | -.5 | -.2 |
| Iowa | 558,822 | 2,425,551 | -.1 | 4.0 | 176,184 | 751,093 | -2.3 | -2.9 |
| Kansas | 478,274 | 1,933,294 | 1.1 | -.2 | 171,127 | 590,390 | 5.3 | 6.9 |
| Kentucky | 776,205 | 3,237,715 | .6 | 5.9 | 223,040 | 878,590 | -.3 | 4.8 |
| Louisiana | 767,029 | 3,561,866 | -4.4 | -6.7 | 283,037 | 1,128,836 | -1.7 | -6.1 |
| Maine | 298,644 | 1,137,177 | 3.2 | 11.0 | 116,532 | 396,346 | 3.1 | 9.0 |
| Maryland | 950,382 | 4,726,150 | 1.2 | 7.0 | 205,570 | 1,214,633 | 2.1 | 10.1 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 2,530,656 | 9,330,322 | .5 | 11.8 | 749,701 | 2,758,179 | 1.6 | 10.5 |
| Minnesota | 1,304,191 | 5,001,330 | .9 | -4.7 | 325,500 | 1,375,624 | 1.2 | 1.5 |
| Mississippi | 508,409 | 1,922,081 | .9 | 3.7 | 261,520 | 1,031,943 | .5 | 6.1 |
| Missouri | 932,002 | 3,674,225 | 1.8 | 6.8 | 417,951 | 1,564,845 | 2.3 | 8.3 |
| Montana | 128,287 | 619,368 | -.2 | -4.5 | (X) | (X) | (X) | (X) |
| Nebraska | 281,378 | 1,143,223 | 2.1 | 9.5 | 89,048 | 354,227 | 1.2 | 4.3 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 121,365 | 468,417 | 3.2 | 1.4 | (X) | (X) | (X) | (X) |
| New Jersey | 2,181,712 | 8,510,867 | 1.9 | 8.2 | 725,880 | 2,692,094 | 3.0 | 15.2 |
| New Mexico | 373,519 | 1,505,303 | .3 | 4.4 | 171,544 | 643,275 | 2.8 | 6.4 |
| New York[3] | 5,498,782 | 22,993,910 | 1.2 | 5.5 | 1,271,716 | 4,913,959 | 2.1 | 10.6 |
| North Carolina | 1,469,824 | 5,708,545 | 2.4 | 7.7 | 358,494 | 1,396,830 | .9 | 13.5 |
| North Dakota | 123,889 | 588,692 | -3.8 | -12.9 | 45,497 | 180,417 | 1.8 | .6 |
| Ohio | 1,885,243 | 8,810,769 | - | 4.1 | 750,037 | 2,839,695 | 1.7 | 8.1 |
| Oklahoma | 670,649 | 2,865,973 | -3.2 | -4.2 | 159,026 | 649,456 | -1.0 | 2.4 |
| Oregon | 492,319 | 1,936,363 | .3 | -4.8 | (X) | (X) | (X) | (X) |
| Pennsylvania | 2,411,227 | 10,862,489 | 1.7 | 5.3 | 897,951 | 3,344,736 | 3.2 | 8.7 |
| Rhode Island | 205,708 | 941,205 | 2.8 | 7.8 | 82,983 | 323,617 | 5.7 | 16.8 |
| South Carolina | 824,453 | 3,014,550 | 4.4 | 16.2 | 298,510 | 1,126,383 | 1.3 | 25.7 |
| South Dakota | 103,817 | 405,523 | .4 | 1.2 | 52,933 | 200,009 | .5 | .4 |
| Tennessee | 905,474 | 3,351,609 | 1.8 | 7.9 | 507,490 | 1,899,860 | 1.8 | 6.7 |
| Texas | 2,471,528 | 11,264,674 | -2.2 | -1.8 | 1,039,196 | 4,416,587 | -1.0 | 4.2 |
| Utah | 326,225 | 1,560,943 | 10.1 | 16.0 | 136,362 | 677,349 | 25.2 | 21.4 |
| Vermont | 123,426 | 506,906 | .7 | 4.8 | 24,646 | 101,032 | 2.5 | 11.4 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 1,280,344 | 5,327,354 | 2.9 | 8.1 | 834,025 | 3,182,850 | 2.2 | 7.8 |
| West Virginia | 453,084 | 1,790,535 | -.1 | .7 | 194,013 | 799,383 | -1.5 | .8 |
| Wisconsin | 947,415 | 5,385,563 | .5 | 5.4 | 265,710 | 1,548,206 | 1.3 | 5.6 |
| Wyoming | 212,087 | 717,019 | -9.2 | -14.0 | 42,635 | 176,591 | -4.5 | -6.4 |
| Exhibit: District of Columbia | 604,944 | 1,739,023 | 4.1 | 10.5 | 99,297 | 382,453 | 2.7 | 9.8 |

See footnotes at end of table.

## Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 |
| United States, total[1] | 3,962,889 | 14,586,803 | 2.5 | 6.8 | 1,141,083 | 4,414,432 | 1.2 | 4.2 |
| Alabama | 66,609 | 246,032 | 1.1 | -2.5 | 18,730 | 72,063 | .2 | 1.3 |
| Alaska | 9,952 | 34,709 | -3.8 | -11.0 | 2,891 | 9,275 | 19.4 | 73.6 |
| Arizona | 76,980 | 277,811 | 7.9 | 21.4 | 12,761 | 50,352 | -.8 | -1.3 |
| Arkansas | 53,552 | 199,149 | 1.5 | 21.5 | 16,198 | 63,325 | .3 | .8 |
| California | 313,433 | 1,201,799 | .7 | 2.4 | 78,306 | 285,717 | 2.4 | 1.3 |
| Colorado | 73,598 | 211,184 | 8.7 | 11.3 | 16,319 | 49,840 | 18.1 | 43.8 |
| Connecticut | 68,344 | 248,184 | 2.5 | 11.6 | 22,660 | 87,576 | -.4 | -2.0 |
| Delaware | 9,170 | 42,258 | 20.6 | 27.6 | 2,708 | 12,356 | .5 | 1.2 |
| Florida | 179,862 | 754,429 | 1.0 | 19.6 | 71,619 | 287,601 | .5 | .3 |
| Georgia | 98,319 | 392,509 | -.5 | 1.2 | 15,950 | 90,711 | -.6 | 1.3 |
| Hawaii | 12,035 | 46,125 | 4.7 | 25.2 | 5,661 | 21,212 | 7.5 | 10.5 |
| Idaho | 22,633 | 78,042 | 1.1 | -1.5 | 2,692 | 9,924 | .3 | -1.8 |
| Illinois | 227,437 | 868,502 | 8.0 | 3.6 | 65,035 | 217,379 | 11.6 | 32.3 |
| Indiana | 130,346 | 379,903 | 2.8 | 3.0 | 20,192 | 75,884 | .3 | -1.3 |
| Iowa | 89,521 | 263,860 | 14.2 | 39.8 | 20,064 | 75,208 | 5.5 | 26.5 |
| Kansas | 40,855 | 152,241 | .4 | 1.5 | 16,290 | 63,817 | 7.5 | 41.9 |
| Kentucky | 67,538 | 209,335 | 8.5 | 6.8 | 4,395 | 18,238 | -.3 | -1.1 |
| Louisiana | 77,693 | 368,318 | -1.9 | 2.9 | 19,749 | 82,159 | -1.9 | -3.6 |
| Maine | 26,349 | 92,416 | 1.1 | 3.8 | 10,859 | 40,697 | 7.9 | 40.2 |
| Maryland | 82,298 | 312,438 | 1.2 | 4.7 | 12,374 | 65,607 | -2.0 | -2.3 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 178,818 | 645,875 | 1.4 | 4.7 | 31,618 | 124,486 | -1.2 | -1.5 |
| Minnesota | 96,162 | 341,760 | 1.7 | -.6 | 27,057 | 122,061 | 5.5 | 47.5 |
| Mississippi | 56,602 | 154,575 | 3.9 | 2.4 | 13,801 | 54,154 | -.2 | 29.8 |
| Missouri | 52,376 | 213,987 | -.4 | 2.6 | 21,907 | 82,304 | .4 | .2 |
| Montana | 24,186 | 80,447 | 1.3 | -1.4 | 3,247 | 12,742 | -3.0 | -4.9 |
| Nebraska | 43,459 | 154,658 | 5.5 | 20.8 | 8,765 | 32,303 | 4.7 | 12.4 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 18,584 | 58,345 | .1 | -14.3 | 8,846 | 31,160 | .1 | -4.6 |
| New Jersey | 81,341 | 341,047 | .3 | 8.1 | 54,655 | 212,041 | -1.0 | -2.5 |
| New Mexico | 32,997 | 139,327 | .2 | 29.1 | 4,307 | 14,615 | 1.7 | -2.6 |
| New York | 127,311 | 493,945 | -.8 | 9.0 | 107,506 | 412,571 | -1.9 | -4.9 |
| North Carolina | 135,055 | 451,511 | 6.4 | 11.0 | 4,071 | 16,339 | -1.3 | -1.1 |
| North Dakota | 15,233 | 48,925 | -3.4 | -13.9 | 2,836 | 11,550 | -2.8 | -5.9 |
| Ohio | 182,497 | 675,780 | 1.8 | 8.0 | 46,659 | 180,737 | -1.3 | -1.8 |
| Oklahoma | 53,004 | 207,722 | 1.0 | 7.7 | 19,025 | 75,208 | -.1 | 1.2 |
| Oregon | 38,604 | 136,050 | 1.7 | 9.6 | 21,007 | 79,359 | 7.3 | 35.6 |
| Pennsylvania | 164,103 | 639,072 | .5 | 2.3 | 59,679 | 232,695 | -.4 | -2.3 |
| Rhode Island | 13,095 | 48,873 | 3.0 | 3.7 | 7,346 | 29,236 | -.3 | 1.8 |
| South Carolina | 65,000 | 253,050 | - | 2.4 | 7,633 | 29,987 | - | -.6 |
| South Dakota | 17,153 | 57,988 | .9 | -17.0 | 3,950 | 15,044 | .5 | 29.7 |
| Tennessee | 130,216 | 402,431 | 9.0 | 30.1 | 20,554 | 80,612 | .2 | .5 |
| Texas | 261,376 | 1,033,104 | .8 | 4.6 | 95,004 | 382,244 | -.8 | 2.1 |
| Utah | 45,369 | 131,328 | 14.0 | 12.4 | 3,298 | 13,481 | .3 | 2.1 |
| Vermont | 10,564 | 39,054 | 2.7 | 1.1 | 3,031 | 11,996 | -.7 | -5.9 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 127,541 | 425,192 | 8.0 | 16.5 | 31,236 | 114,891 | 7.2 | 14.1 |
| West Virginia | 46,846 | 158,377 | 3.5 | -.9 | 9,514 | 35,414 | .2 | -.3 |
| Wisconsin | 76,489 | 360,991 | 2.0 | -3.0 | 34,047 | 127,053 | -.1 | -5.8 |
| Wyoming | 7,608 | 35,415 | -6.9 | -16.7 | 1,226 | 4,543 | -3.9 | -7.2 |
| Exhibit: District of Columbia | 7,383 | 24,111 | .1 | -5.3 | 2,533 | 9,200 | -1.5 | -3.9 |

See footnotes at end of table.

## Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 |
| United States, total[3] | 762,637 | 3,081,239 | .3 | .6 | 16,590,169 | 68,154,594 | 1.0 | 5.1 |
| Alabama | 24,591 | 96,244 | .1 | 4.4 | 251,223 | 795,084 | 7.7 | 12.2 |
| Alaska | 3,732 | 13,342 | - | -7.2 | 150 | 688 | 23.3 | -22.4 |
| Arizona | 9,490 | 41,374 | 1.3 | 5.0 | 145,459 | 707,791 | .8 | 10.3 |
| Arkansas | 6,155 | 23,578 | -1.3 | -3.0 | 115,099 | 504,166 | -1.1 | 6.3 |
| California | 32,620 | 131,263 | -1.2 | -3.3 | 2,819,750 | 11,601,041 | 2.0 | 5.5 |
| Colorado | 5,932 | 23,230 | -2.5 | -6.3 | 263,731 | 962,705 | .3 | 4.1 |
| Connecticut | 8,947 | 32,969 | 3.0 | 2.1 | 7,487 | 307,667 | -1.5 | .9 |
| Delaware | 1,364 | 4,983 | -1.0 | -5.7 | 90,218 | 392,895 | -.2 | 7.8 |
| Florida | 100,478 | 435,524 | .1 | 2.4 | (X) | (X) | (X) | (X) |
| Georgia | 31,830 | 113,145 | -.4 | .1 | 531,530 | 1,985,591 | 2.2 | 11.8 |
| Hawaii | 6,107 | 33,958 | (NA) | (NA) | 128,284 | 470,268 | .5 | 6.2 |
| Idaho | 2,558 | 9,222 | .1 | -.2 | 61,832 | 261,572 | 2.2 | 1.4 |
| Illinois | 17,853 | 69,359 | - | -.8 | 641,172 | 2,718,603 | 2.8 | 6.4 |
| Indiana | 10,364 | 44,076 | -3.4 | .8 | 328,909 | 1,351,522 | 1.9 | 4.3 |
| Iowa | 2,484 | 14,084 | -5.0 | -7.7 | 191,564 | 853,847 | -1.3 | 2.0 |
| Kansas | 11,618 | 44,691 | -.2 | 2.1 | 151,662 | 581,479 | -.1 | -5.0 |
| Kentucky | 13,124 | 48,754 | .5 | .5 | 214,268 | 817,702 | -.3 | 4.3 |
| Louisiana | 13,853 | 55,014 | -7.5 | -24.7 | 123,974 | 464,386 | -3.3 | -16.1 |
| Maine | 9,553 | 30,898 | -2.0 | -3.4 | 92,294 | 347,203 | 3.0 | 13.3 |
| Maryland | 5,202 | 28,134 | .5 | -.9 | 414,368 | 1,961,847 | 1.7 | 8.1 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 25,478 | 88,765 | 2.4 | -2.0 | 927,808 | 3,256,629 | -1.6 | 14.3 |
| Minnesota | 12,451 | 49,952 | -2.8 | -4.5 | 578,914 | 1,952,678 | .2 | -12.7 |
| Mississippi | 9,581 | 34,683 | 1.6 | 5.5 | 80,308 | 264,468 | 1.5 | 1.3 |
| Missouri | 6,376 | 24,404 | -1.6 | -3.3 | 289,418 | 1,138,611 | 2.0 | 5.1 |
| Montana | 3,160 | 14,235 | .7 | 1.9 | 39,475 | 172,280 | - | -6.3 |
| Nebraska | 4,113 | 15,174 | 3.9 | 13.6 | 86,350 | 354,603 | .8 | 10.9 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| New Hampshire | 3,474 | 10,236 | .1 | -3.8 | 4,582 | 28,539 | 1.3 | 8.8 |
| New Jersey | 14,828 | 58,368 | -.3 | -1.3 | 502,525 | 2,108,230 | 2.7 | 6.7 |
| New Mexico | 4,671 | 17,959 | -1.1 | .1 | 45,492 | 111,351 | 8.0 | 21.9 |
| New York | 43,611 | 157,806 | 1.9 | -5.5 | 2,699,513 | 11,632,024 | .8 | 5.4 |
| North Carolina | 35,229 | 129,912 | 1.6 | 4.9 | 606,086 | 2,230,540 | 1.1 | 7.8 |
| North Dakota | 1,583 | 5,902 | 1.5 | 1.2 | 10,013 | 73,762 | .5 | -1.8 |
| Ohio | 17,850 | 69,573 | -.3 | .1 | 712,611 | 2,777,412 | .1 | -1.0 |
| Oklahoma | 14,536 | 52,912 | 1.8 | 19.4 | 175,756 | 684,273 | -.5 | -6.2 |
| Oregon | 3,234 | 11,002 | 1.6 | .4 | 301,656 | 1,190,345 | -.3 | -11.0 |
| Pennsylvania | 31,460 | 136,799 | 1.3 | 2.4 | 602,536 | 2,661,269 | .2 | 1.7 |
| Rhode Island | 1,959 | 7,317 | -4.9 | -16.1 | 75,232 | 291,295 | 1.2 | 2.5 |
| South Carolina | 20,027 | 104,107 | .6 | 1.5 | 284,850 | 931,322 | 2.6 | 8.4 |
| South Dakota | 1,644 | 7,837 | -8.8 | -15.3 | (X) | (X) | (X) | (X) |
| Tennessee | 15,242 | 60,547 | -.1 | -.5 | 2,818 | 67,402 | - | 9.0 |
| Texas | 87,334 | 347,902 | -.4 | 2.6 | (X) | (X) | (X) | (X) |
| Utah | 2,164 | 14,465 | -6.4 | -9.7 | 114,520 | 513,228 | .8 | 16.1 |
| Vermont | 3,808 | 14,856 | .3 | 4.2 | 40,473 | 162,393 | 1.2 | 9.8 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | 26,252 | 102,377 | 6.2 | -1.7 | (X) | (X) | (X) | (X) |
| West Virginia | 1,806 | 6,695 | .8 | -.4 | 111,617 | 428,424 | 1.1 | 1.5 |
| Wisconsin | 13,259 | 40,459 | 2.2 | -10.9 | 398,157 | 2,245,649 | .7 | 10.7 |
| Wyoming | 392 | 1,429 | .1 | .1 | (X) | (X) | (X) | (X) |
| Exhibit: District of Columbia | 2,747 | 7,898 | 15.6 | 11.7 | 116,717 | 447,904 | .9 | 6.2 |

See footnotes at end of table.

## Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 | 3d quarter 1986 (thousand dollars) | Year ended Sept. 1986 (thousand dollars) | Percent change from— Year ended June 1986 | Percent change from— Year ended Sept. 1985 |
| United States, total[2] | 3,972,713 | 18,529,587 | 1.2 | 3.8 | 1,967,361 | 8,364,230 | 1.8 | 7.7 |
| Alabama | 36,916 | 156,745 | -1.9 | -26.2 | 19,126 | 109,020 | - | 11.8 |
| Alaska | 22,866 | 117,118 | -19.3 | -33.9 | 1,687 | 18,704 | 2.3 | 15.6 |
| Arizona | 43,096 | 177,198 | 3.7 | -7.4 | 39,907 | 177,229 | 1.5 | 12.2 |
| Arkansas | 23,205 | 109,635 | -3.2 | -12.3 | 28,390 | 76,250 | .9 | 4.4 |
| California | 924,001 | 3,855,576 | .6 | 2.6 | 142,130 | 702,359 | -2.5 | 9.3 |
| Colorado | 24,927 | 112,791 | .6 | 6.1 | 18,867 | 71,067 | -.5 | -2.0 |
| Connecticut | 87,417 | 653,425 | 1.5 | 19.8 | 31,222 | 119,926 | 3.0 | 4.9 |
| Delaware | 19,084 | 104,609 | 4.0 | 26.2 | 11,957 | 42,869 | 10.9 | 26.0 |
| Florida | 59,706 | 578,790 | .4 | 24.1 | 170,049 | 486,827 | 20.5 | 37.9 |
| Georgia | 97,723 | 431,777 | 2.3 | -.2 | 10,454 | 83,675 | .7 | 10.1 |
| Hawaii | 18,318 | 48,815 | 11.8 | -1.6 | 4,088 | 16,866 | 12.0 | 77.7 |
| Idaho | 6,089 | 43,729 | 2.5 | .9 | 943 | 26,301 | -21.6 | -20.7 |
| Illinois | 140,266 | 850,092 | -1.1 | 12.2 | 198,929 | 603,110 | .8 | 2.2 |
| Indiana | 55,444 | 206,411 | 18.9 | 23.7 | 27,172 | 138,282 | 5.0 | 15.7 |
| Iowa | 24,077 | 137,964 | -.5 | -8.4 | 33,238 | 160,877 | -5.6 | 14.2 |
| Kansas | 26,178 | 155,493 | -.5 | -5.4 | 15,950 | 79,295 | -.2 | -.1 |
| Kentucky | 51,053 | 237,636 | 1.8 | 11.6 | 19,719 | 98,618 | .2 | .3 |
| Louisiana | 40,667 | 249,035 | -8.0 | -12.3 | 13,878 | 62,408 | - | 3.7 |
| Maine | 14,560 | 56,536 | 9.0 | 10.0 | 9,564 | 50,321 | 2.3 | 6.5 |
| Maryland | 54,270 | 252,642 | .9 | -.4 | 8,674 | 107,939 | 1.6 | 6.2 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 370,998 | 1,520,303 | 1.5 | 16.6 | 75,809 | 327,518 | 3.4 | 4.6 |
| Minnesota | 93,916 | 366,036 | -.3 | -3.9 | 57,419 | 266,664 | 1.7 | 5.9 |
| Mississippi | 27,379 | 107,437 | 5.2 | -2.4 | 10,169 | 57,316 | -.5 | 4.5 |
| Missouri | 39,197 | 174,805 | .3 | 7.4 | 45,535 | 192,187 | .6 | 1.1 |
| Montana | 6,367 | 57,144 | -3.4 | -14.4 | 6,300 | 33,712 | 3.9 | 19.5 |
| Nebraska | 14,033 | 55,495 | 1.7 | -3.8 | 9,370 | 52,177 | .2 | -1.7 |
| Nevada | (X) | (X) | (X) | (X) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 25,566 | 102,887 | 3.7 | -3.1 | 2,128 | 45,003 | 4.6 | 23.0 |
| New Jersey | 214,821 | 961,772 | .3 | 3.5 | 88,938 | 333,303 | 4.2 | 10.6 |
| New Mexico | 25,055 | 86,309 | 19.7 | 42.0 | 8,208 | 36,516 | -.7 | -11.7 |
| New York[3] | 486,422 | 1,946,622 | 3.7 | 3.0 | 104,000 | 448,522 | -3.3 | -13.8 |
| North Carolina | 113,440 | 527,321 | 3.0 | 4.8 | 46,735 | 227,366 | 1.7 | 3.8 |
| North Dakota | 11,228 | 53,055 | -5.6 | -30.3 | 4,634 | 33,654 | 2.8 | -2.2 |
| Ohio | 10,810 | 450,434 | - | -3.7 | 85,835 | 349,434 | -1.1 | 1.6 |
| Oklahoma | 19,939 | 100,340 | -6.3 | -6.8 | 48,146 | 266,307 | -.5 | 28.2 |
| Oregon | 36,888 | 157,601 | -2.6 | -5.9 | 45,337 | 173,190 | 2.7 | 13.0 |
| Pennsylvania | 200,928 | 986,899 | 2.3 | 2.6 | 109,429 | 448,017 | 2.1 | 7.4 |
| Rhode Island | 11,140 | 83,869 | 3.0 | 11.6 | 4,837 | 26,659 | 3.0 | 11.8 |
| South Carolina | 42,541 | 185,753 | 24.3 | 9.9 | 8,868 | 80,231 | 11.8 | 53.9 |
| South Dakota | 5,519 | 23,141 | -2.0 | 29.4 | 5,947 | 28,519 | 7.4 | -8.7 |
| Tennessee | 68,075 | 270,102 | .6 | -.5 | 23,975 | 141,510 | .3 | 1.3 |
| Texas | (X) | (X) | (X) | (X) | 175,985 | 699,803 | 3.7 | 18.0 |
| Utah | 5,059 | 65,434 | -1.5 | 18.5 | 6,036 | 35,918 | -1.7 | 2.1 |
| Vermont | 7,358 | 30,939 | 1.3 | -11.2 | 5,922 | 30,797 | -1.1 | 1.4 |
| Virginia | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Washington | (X) | (X) | (X) | (X) | 34,359 | 146,302 | 4.0 | 5.6 |
| West Virginia | 15,063 | 84,987 | -4.3 | -10.3 | 19,376 | 66,248 | 2.5 | .2 |
| Wisconsin | 106,837 | 415,602 | 2.1 | 2.9 | 30,857 | 139,695 | -.5 | 1.3 |
| Wyoming | (X) | (X) | (X) | (X) | 6,357 | 29,952 | -6.5 | -14.4 |
| Exhibit: District of Columbia | 39,815 | 150,883 | 11.7 | 37.7 | 4,491 | 17,303 | 1.7 | 2.3 |

- Represents zero. NA Not available. X Not applicable.

[1]Includes amounts not separately detailed.

[2]The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

[3]Includes taxes collected for the five dependent transportation districts.

[4]Reflects change in collection cycle.

# Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

COLORADO

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

DELAWARE

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon applicable October 1, 1986.

Motor vehicle and operators' license tax. Several fees and licenses increased effective in fiscal year 1986.

FLORIDA

Motor vehicle and operators' license tax. New fees imposed on commercial vehicles effective June 18, 1985.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 16.7 cents per gallon.

NEW MEXICO

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

OKLAHOMA

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 15 cents per gallon.

SOUTH CAROLINA

Motor vehicle and operators' license fees. Several licenses and fees increased effective June 18, 1986.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 17.5 cents per gallon.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

# Appendix B. Social Insurance Taxes and Contributions for Third Quarter and Prior Periods

(Millions of dollars)

| Period | Total | Federal old age survivors insurance trust fund | Federal disability insurance trust fund | Federal hospital insurance trust fund | Civil service retirement and disability fund | Foreign services retirement and disability fund | State unemployment taxes deposited in the treasury | Federal unemployment taxes | Railroad unemployment insurance act contributions |
|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | |
| 1986: | | | | | | | | | |
| 3d quarter | 67,755 | 44,278 | 4,278 | 12,440 | 1,128 | 10 | 4,722 | 846 | 53 |
| 2d quarter | 84,163 | 52,136 | 5,038 | 15,022 | 1,154 | 9 | 8,580 | 2,172 | 52 |
| 1st quarter | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985: | | | | | | | | | |
| 4th quarter | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3d quarter | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2d quarter | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st quarter | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 1984: | | | | | | | | | |
| 4th quarter | 55,900 | 37,711 | 3,494 | 9,458 | 1,163 | 8 | 3,119 | 886 | 61 |
| 3d quarter | 60,741 | 39,014 | 3,755 | 10,190 | 1,132 | 10 | 5,164 | 1,414 | 62 |
| 2d quarter | 71,506 | 43,685 | 4,131 | 11,221 | 1,129 | 9 | 9,095 | 2,176 | 60 |
| 1st quarter | 58,177 | 39,167 | 4,030 | 10,227 | 1,132 | 11 | 2,006 | 1,564 | 40 |
| 1983: | | | | | | | | | |
| 4th quarter | 47,819 | 30,579 | 3,992 | 8,623 | 1,061 | 9 | 2,770 | 744 | 41 |
| 3d quarter | 51,796 | 32,297 | 4,194 | 8,976 | 1,159 | 11 | 4,115 | 1,005 | 41 |
| 2d quarter | 61,258 | 37,935 | 3,733 | 10,065 | 1,033 | 9 | 6,785 | 1,659 | 39 |
| 1st quarter | 48,014 | 30,342 | 5,399 | 8,661 | 1,102 | 9 | 1,472 | 986 | 43 |
| **12 Months Ending** | | | | | | | | | |
| September 1986 | 282,031 | 184,137 | 17,821 | 51,334 | 4,602 | 40 | 18,832 | 5,043 | 222 |
| June 1986 | 281,023 | 184,032 | 17,840 | 50,498 | 4,655 | 42 | 19,284 | 4,444 | 228 |
| March 1986 | 273,206 | 178,763 | 17,228 | 47,605 | 4,666 | 40 | 19,965 | 4,710 | 231 |
| December 1985 | 268,287 | 175,115 | 16,975 | 45,985 | 4,676 | 41 | 19,991 | 5,270 | 234 |
| September 1985 | 264,837 | 172,973 | 16,566 | 44,871 | 4,630 | 39 | 19,969 | 5,554 | 235 |
| June 1985 | 258,831 | 167,814 | 16,024 | 43,457 | 4,581 | 37 | 19,959 | 6,721 | 238 |
| March 1985 | 253,991 | 164,632 | 15,731 | 42,549 | 4,545 | 39 | 19,793 | 6,459 | 243 |
| December 1984 | 246,324 | 159,577 | 15,410 | 41,096 | 4,556 | 38 | 19,384 | 6,040 | 223 |
| September 1984 | 238,243 | 152,445 | 15,908 | 40,261 | 4,454 | 39 | 19,035 | 5,898 | 203 |
| June 1984 | 229,298 | 145,728 | 16,347 | 39,047 | 4,481 | 40 | 17,984 | 5,489 | 182 |
| March 1984 | 219,050 | 139,978 | 15,949 | 37,891 | 4,385 | 40 | 15,674 | 4,972 | 161 |
| December 1983 | 208,887 | 131,153 | 17,318 | 36,325 | 4,355 | 38 | 15,140 | 4,394 | 164 |

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# Quarterly Summary of Federal, State, and Local Tax Revenue

## October-December 1986

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT86 No. 4
Issued April 1987

Tax collections of Federal, State, and local governments totaled $860.3 billion during the 12 months ended with December 1986, an increase of 4.7 percent from the amount collected during the 12 months ended December 1985. Federal tax collections were $477.8 billion, up 3.7 percent during this period. State tax collections totaled $233.7 billion, up 5.3 percent this period, and local government taxes amounted to $148.5 billion, an increase of 6.8 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1986 and December 1985.

During the fourth quarter of calendar 1986, collections of Federal, State, and local taxes amounted to $226.4 billion. Compared to the corresponding quarter of 1985, this is an increase of $15.3 billion or 7.3 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. **Twelve-Month Federal, State, and Local Tax Collections: December 1986 and 1985**

| Type of tax | Amount (in millions of dollars) 12 months ended with December | | Percent change |
|---|---|---|---|
| | 1986 | 1985 | |
| Total | $860,301 | $821,953 | 4.7 |
| Individual income | 430,757 | 410,322 | 5.0 |
| Corporation net income | 85,693 | 80,673 | 6.2 |
| Property | 116,527 | 109,848 | 6.1 |
| Customs, general sales and gross receipts | 106,313 | 98,882 | 7.5 |
| Motor fuel | 27,022 | 25,364 | 6.5 |
| Tobacco product sales | 9,718 | 9,153 | 6.2 |
| Alcoholic beverage sales | 9,236 | 8,516 | 8.5 |
| All other | 75,035 | 79,195 | −5.3 |

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1986 these Federal "taxes" amounted to $64.3 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.[1] A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

[1]More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or −) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

## Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Federal | State and local | Individual income | Corporation net income | Property | General sales, gross receipts, and customs | Motor fuels | Tobacco product sales | Alcoholic beverage sales | All other |
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 4th Quarter | 226,433 | 121,066 | 105,367 | 108,503 | 22,541 | 39,753 | 26,636 | 6,805 | 2,405 | 2,263 | 17,527 |
| 3d Quarter | 212,550 | 125,250 | 87,300 | 112,649 | 19,875 | 25,033 | 26,497 | 6,804 | 2,595 | 2,214 | 16,883 |
| 2d Quarter | 222,997 | 127,058 | 95,939 | 112,777 | 27,230 | 23,286 | 26,967 | 6,958 | 2,378 | 2,421 | 20,980 |
| 1st Quarter | 198,321 | 104,458 | 93,863 | 96,828 | 16,047 | 28,455 | 26,213 | 6,455 | 2,340 | 2,338 | 19,645 |
| 1985: | | | | | | | | | | | |
| 4th Quarter | 211,126 | 113,150 | 97,976 | 101,268 | 18,538 | 36,550 | 25,417 | 6,200 | 2,005 | 1,962 | 19,186 |
| 3d Quarter | 198,811 | 115,519 | 83,292 | 104,094 | 17,670 | 23,865 | 24,332 | 6,403 | 2,403 | 2,425 | 17,619 |
| 2d Quarter | 217,941 | 127,049 | 90,892 | 110,423 | 27,149 | 21,590 | 24,963 | 6,478 | 2,077 | 2,092 | 23,169 |
| 1st Quarter | 194,075 | 105,080 | 88,995 | 94,537 | 17,316 | 27,843 | 24,170 | 6,283 | 2,668 | 2,037 | 19,221 |
| 1984: | | | | | | | | | | | |
| 4th Quarter | 196,200 | 106,389 | 89,811 | 94,096 | 17,050 | 32,734 | 23,711 | 6,263 | 1,837 | 2,126 | 18,383 |
| 3d Quarter | 187,722 | 110,763 | 76,959 | 96,245 | 18,271 | 21,565 | 22,874 | 6,037 | 2,359 | 2,207 | 18,164 |
| 2d Quarter | 195,415 | 112,868 | 82,547 | 92,955 | 26,633 | 20,213 | 23,241 | 5,704 | 2,191 | 2,113 | 22,365 |
| 1st Quarter | 175,196 | 93,351 | 81,845 | 85,914 | 13,090 | 25,831 | 22,135 | 5,707 | 2,149 | 2,079 | 18,291 |
| 1983: | | | | | | | | | | | |
| 4th Quarter | 181,036 | 97,847 | 83,189 | 86,941 | 15,126 | 31,375 | 20,896 | 6,013 | 2,241 | 2,049 | 16,395 |
| 3d Quarter | 172,499 | 101,782 | 70,717 | 90,885 | 13,125 | 20,832 | 20,261 | 5,469 | 2,455 | 2,356 | 17,116 |
| 2d Quarter | 177,365 | 103,272 | 74,093 | 89,754 | 19,108 | 18,598 | 19,931 | 4,021 | 2,226 | 2,079 | 21,648 |
| 1st Quarter | 159,013 | 88,050 | 70,963 | 83,957 | 8,534 | 22,606 | 18,255 | 3,759 | 1,935 | 2,058 | 17,909 |
| 1982: | | | | | | | | | | | |
| 4th Quarter | 162,869 | 88,075 | 74,794 | 81,769 | 9,527 | 29,098 | 17,807 | 3,856 | 1,724 | 2,099 | 16,989 |
| 3d Quarter | 160,277 | 97,994 | 62,283 | 90,296 | 10,003 | 17,861 | 17,142 | 4,023 | 1,779 | 2,204 | 16,969 |
| 2d Quarter | 186,621 | 116,568 | 70,053 | 97,673 | 23,774 | 18,768 | 17,928 | 3,925 | 1,662 | 2,109 | 20,782 |
| 1st Quarter | 159,593 | 92,655 | 66,938 | 79,346 | 14,217 | 20,958 | 17,732 | 3,745 | 1,574 | 1,930 | 20,091 |
| **12 Months Ending** | | | | | | | | | | | |
| December 1986 | 860,301 | 477,832 | 382,469 | 430,757 | 85,693 | 116,527 | 106,313 | 27,022 | 9,718 | 9,236 | 75,035 |
| September 1986 | 844,994 | 469,916 | 375,078 | 423,522 | 81,690 | 113,324 | 105,094 | 26,417 | 9,318 | 8,935 | 76,694 |
| June 1986 | 831,255 | 460,185 | 370,070 | 414,967 | 79,485 | 112,156 | 102,929 | 26,016 | 9,126 | 9,146 | 77,430 |
| March 1986 | 826,199 | 460,176 | 366,023 | 412,613 | 79,404 | 110,460 | 100,925 | 25,536 | 8,825 | 8,817 | 79,619 |
| December 1985 | 821,953 | 460,798 | 361,155 | 410,322 | 80,673 | 109,848 | 98,882 | 25,364 | 9,153 | 8,516 | 79,195 |
| September 1985 | 807,056 | 454,037 | 353,019 | 403,150 | 79,185 | 106,032 | 97,176 | 25,427 | 9,014 | 8,680 | 78,392 |
| June 1985 | 795,967 | 449,281 | 346,686 | 395,301 | 79,786 | 103,732 | 95,718 | 25,061 | 8,970 | 8,462 | 78,937 |
| March 1985 | 773,441 | 435,100 | 338,341 | 377,833 | 79,270 | 102,355 | 93,996 | 24,287 | 9,084 | 8,483 | 78,133 |
| December 1984 | 754,533 | 423,371 | 331,162 | 369,210 | 75,044 | 100,343 | 91,961 | 23,711 | 8,536 | 8,525 | 77,203 |
| September 1984 | 739,369 | 414,829 | 324,540 | 362,055 | 73,120 | 98,984 | 89,146 | 23,461 | 8,940 | 8,448 | 75,215 |
| June 1984 | 724,146 | 405,848 | 318,298 | 356,695 | 67,974 | 98,251 | 86,533 | 22,893 | 9,036 | 8,597 | 74,167 |
| March 1984 | 706,096 | 396,252 | 309,844 | 353,494 | 60,449 | 96,636 | 83,223 | 21,210 | 9,071 | 8,563 | 73,450 |
| December 1983 | 689,913 | 390,951 | 298,962 | 351,537 | 55,893 | 93,411 | 79,343 | 19,262 | 8,857 | 8,542 | 73,068 |
| September 1983 | 671,746 | 381,179 | 290,567 | 346,365 | 50,294 | 91,134 | 76,254 | 17,105 | 8,340 | 8,592 | 73,662 |
| June 1983 | 659,524 | 377,391 | 282,133 | 345,776 | 47,172 | 88,163 | 73,135 | 15,659 | 7,664 | 8,440 | 73,515 |
| March 1983 | 668,780 | 390,687 | 278,093 | 353,695 | 51,838 | 88,333 | 71,132 | 15,563 | 7,100 | 8,470 | 72,649 |
| December 1982 | 669,360 | 395,292 | 274,068 | 349,084 | 57,521 | 86,685 | 70,609 | 15,549 | 6,739 | 8,342 | 74,831 |
| September 1982 | 676,246 | 405,125 | 271,121 | 350,059 | 63,078 | 85,772 | 70,135 | 15,603 | 6,683 | 8,359 | 76,557 |
| June 1982 | 679,056 | 412,173 | 266,883 | 348,556 | 67,992 | 83,502 | 69,788 | 15,442 | 6,624 | 8,459 | 78,693 |
| March 1982 | 682,961 | 421,579 | 261,382 | 347,165 | 75,366 | 80,376 | 68,613 | 15,064 | 6,668 | 8,432 | 81,277 |

Note: Because of rounding, detail may not add to totals.

## Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Individual income | Corporation net income | Custom duties[1] | Motor fuels | Tobacco product sales | Alcoholic beverages[2] | Public utilities | Other selective sales or gross receipts | Death and gift | All other |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | | | |
| 1986: | | | | | | | | | | | |
| 4th Quarter | 121,066 | 88,829 | 17,981 | 3,493 | 2,898 | 1,151 | 1,423 | 1,262 | 1,301 | 1,830 | 898 |
| 3d Quarter | 125,250 | 94,327 | 15,897 | 3,835 | 2,769 | 1,379 | 1,387 | 1,261 | 1,183 | 1,819 | 1,393 |
| 2d Quarter | 127,058 | 91,350 | 20,831 | 3,313 | 3,302 | 1,166 | 1,535 | 1,213 | 940 | 1,880 | 1,528 |
| 1st Quarter | 104,458 | 78,092 | 11,558 | 3,106 | 2,956 | 1,246 | 1,565 | 1,299 | 1,107 | 1,607 | 1,922 |
| 1985: | | | | | | | | | | | |
| 4th Quarter | 113,150 | 83,323 | 14,858 | 3,166 | 2,564 | 817 | 1,114 | 1,274 | 3,551 | 1,651 | 832 |
| 3d Quarter | 115,519 | 86,596 | 13,919 | 3,239 | 2 750 | 1,240 | 1,609 | 1,227 | 2,753 | 1,672 | 514 |
| 2d Quarter | 127,049 | 89,977 | 20,873 | 2,905 | 3,051 | 915 | 1,231 | 1,332 | 2,476 | 1,665 | 2,624 |
| 1st Quarter | 105,080 | 76,875 | 12,949 | 2,953 | 2,935 | [3]1,602 | 1,239 | 1,170 | 1,703 | 1,539 | 2,115 |
| 1984: | | | | | | | | | | | |
| 4th Quarter | 106,389 | 77,470 | 13,590 | 3,079 | 2,878 | [3]726 | 1,297 | 1,169 | 3,680 | 1,546 | 954 |
| 3d Quarter | 110,763 | 79,759 | 14,755 | 3,308 | 2,678 | 1,233 | 1,431 | 1,303 | 3,167 | 1,483 | 1,646 |
| 2d Quarter | 112,868 | 75,725 | 20,690 | 3,005 | 2,517 | 1,127 | 1,341 | 926 | 3,760 | 1,521 | 2,256 |
| 1st Quarter | 93,351 | 68,966 | 9,593 | 2,607 | 2,587 | 1,156 | 1,359 | 998 | 2,761 | 1,581 | 1,743 |
| 1983: | | | | | | | | | | | |
| 4th Quarter | 97,847 | 71,504 | 11,857 | 2,543 | 2,932 | 1,148 | 1,250 | 1,264 | 3,059 | 1,425 | 865 |
| 3d Quarter | 101,782 | 76,158 | 10,237 | 2,577 | 2,302 | 1,362 | 1,634 | 805 | 3,978 | 1,626 | 1,103 |
| 2d Quarter | 103,272 | 74,197 | 14,499 | 2,304 | 1,175 | 1,137 | 1,286 | 942 | 4,405 | 1,481 | 1,846 |
| 1st Quarter | 88,050 | 70,353 | 5,263 | 1,736 | 1,162 | 1,002 | 1,331 | 715 | 4,011 | 1,402 | 1,075 |
| 1982: | | | | | | | | | | | |
| 4th Quarter | 88,075 | 68,230 | 7,023 | 2,110 | 1,145 | 639 | 1,362 | 485 | 4,866 | 1,544 | 671 |
| 3d Quarter | 97,994 | 77,446 | 7,168 | 2,210 | 1,265 | 685 | 1,491 | 479 | 4,456 | 1,900 | 894 |
| 2d Quarter | 116,568 | 83,521 | 19,133 | 2,177 | 1,237 | 612 | 1,353 | 471 | 4,707 | 1,940 | 1,417 |
| 1st Quarter | 92,655 | 67,044 | 10,676 | 2,173 | 1,226 | 589 | 1,227 | 576 | 5,808 | 2,268 | 1,068 |
| **12 Months Ending** | | | | | | | | | | | |
| December 1986 | 477,832 | 352,598 | 66,267 | 13,747 | 11,925 | 4,942 | 5,910 | 5,035 | 4,531 | 7,136 | 5,741 |
| September 1986 | 469,916 | 347,092 | 63,144 | 13,420 | 11,591 | 4,608 | 5,601 | 5,047 | 6,781 | 6,957 | 5,675 |
| June 1986 | 460,185 | 339,361 | 61,166 | 12,824 | 11,572 | 4,469 | 5,823 | 5,013 | 8,351 | 6,810 | 4,796 |
| March 1986 | 460,176 | 337,988 | 61,208 | 12,416 | 11,321 | 4,218 | 5,519 | 5,132 | 9,887 | 6,595 | 5,892 |
| December 1985 | 460,798 | 336,771 | 62,599 | 12,263 | 11,300 | 4,574 | 5,193 | 5,003 | 10,483 | 6,527 | 6,085 |
| September 1985 | 454,037 | 330,918 | 61,331 | 12,176 | 11,614 | 4,483 | 5,376 | 4,898 | 10,612 | 6,422 | 6,207 |
| June 1985 | 449,281 | 324,081 | 62,167 | 12,245 | 11,542 | 4,476 | 5,198 | 4,974 | 11,026 | 6,233 | 7,339 |
| March 1985 | 435,100 | 309,829 | 61,984 | 12,345 | 11,008 | 4,688 | 5,308 | 4,568 | 12,310 | 6,089 | 6,971 |
| December 1984 | 423,371 | 301,920 | 58,628 | 11,999 | 10,660 | 4,242 | 5,428 | 4,396 | 13,368 | 6,131 | 6,599 |
| September 1984 | 414,829 | 295,954 | 56,895 | 11,463 | 10,714 | 4,664 | 5,381 | 4,491 | 12,747 | 6,010 | 6,510 |
| June 1984 | 405,848 | 292,353 | 52,377 | 10,732 | 10,338 | 4,793 | 5,584 | 3,993 | 13,558 | 6,153 | 5,967 |
| March 1984 | 396,252 | 290,825 | 46,186 | 10,031 | 8,996 | 4,803 | 5,529 | 4,009 | 14,203 | 6,113 | 5,557 |
| December 1983 | 390,951 | 292,212 | 41,856 | 9,160 | 7,571 | 4,649 | 5,501 | 3,726 | 15,453 | 5,934 | 4,889 |
| September 1983 | 381,179 | 288,938 | 37,022 | 8,727 | 5,784 | 4,140 | 5,613 | 2,947 | 17,260 | 6,053 | 4,695 |
| June 1983 | 377,391 | 290,226 | 33,953 | 8,360 | 4,747 | 3,463 | 5,470 | 2,621 | 17,738 | 6,327 | 4,486 |
| March 1983 | 390,687 | 299,550 | 38,587 | 8,233 | 4,809 | 2,938 | 5,537 | 2,150 | 18,040 | 6,786 | 4,057 |
| December 1982 | 395,292 | 296,241 | 44,000 | 8,670 | 4,873 | 2,525 | 5,433 | 2,011 | 19,837 | 7,652 | 4,050 |
| September 1982 | 405,125 | 298,111 | 49,207 | 8,917 | 4,950 | 2,539 | 5,439 | 2,075 | 21,755 | 7,991 | 4,141 |
| June 1982 | 412,173 | 297,601 | 54,020 | 9,051 | 4,893 | 2,536 | 5,574 | 2,218 | 24,224 | 7,949 | 4,107 |
| March 1982 | 421,579 | 296,964 | 61,061 | 8,965 | 4,740 | 2,562 | 5,563 | 2,188 | 27,975 | 7,672 | 3,889 |

[1]Actual U.S. Customs plus an estimated amount from Puerto Rico.
[2]Excludes occupation taxes.
[3]Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

## Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1986 and Prior Periods

(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | State | Local | Individual income | Corporation net income[1] | Property | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alcoholic beverage sales | Motor vehicle and operators' licenses | All other |
| **Quarters** | | | | | | | | | | | | |
| 1986: | | | | | | | | | | | | |
| 4th Quarter | 105,367 | 57,674 | 47,693 | 19,674 | 4,560 | 39,753 | 23,143 | 3,907 | 1,254 | 840 | 2,110 | 10,126 |
| 3d Quarter | 87,300 | 54,471 | 32,829 | 18,322 | 3,978 | 25,033 | 22,662 | 4,035 | 1,216 | 827 | 2,036 | 9,191 |
| 2nd Quarter | 95,939 | 64,597 | 31,342 | 21,427 | 6,399 | 23,286 | 23,654 | 3,656 | 1,212 | 886 | 2,515 | 12,904 |
| 1st Quarter | 93,863 | 57,198 | 36,665 | 18,736 | 4,489 | 28,455 | 23,107 | 3,499 | 1,094 | 773 | 2,325 | 11,385 |
| 1985: | | | | | | | | | | | | |
| 4th Quarter | 97,976 | 54,047 | 43,929 | 17,945 | 3,680 | 36,550 | 22,251 | 3,636 | 1,188 | 848 | 1,927 | 9,951 |
| 3d Quarter | 83,292 | 52,146 | 31,146 | 17,498 | 3,751 | 23,865 | 21,093 | 3,653 | 1,163 | 816 | 1,941 | 9,512 |
| 2d Quarter | 90,892 | 62,132 | 28,760 | 20,446 | 6,276 | 21,590 | 22,058 | 3,427 | 1,162 | 861 | 2,404 | 12,668 |
| 1st Quarter | 88,995 | 53,801 | 35,194 | 17,662 | 4,367 | 27,843 | 21,217 | 3,348 | 1,066 | 798 | 2,142 | 10,552 |
| 1984: | | | | | | | | | | | | |
| 4th Quarter | 89,840 | 50,130 | 39,710 | 16,626 | 3,460 | 32,734 | 20,632 | 3,385 | 1,140 | 829 | 1,739 | 9,295 |
| 3d Quarter | 76,959 | 48,705 | 28,254 | 16,486 | 3,516 | 21,565 | 19,566 | 3,359 | 1,126 | 776 | 1,750 | 8,815 |
| 2d Quarter | 82,547 | 58,165 | 26,143 | 17,230 | 5,943 | 20,213 | 20,236 | 3,187 | 1,064 | 772 | 1,985 | 11,917 |
| 1st Quarter | 81,845 | 49,239 | 32,809 | 16,948 | 3,497 | 25,831 | 19,528 | 3,120 | 993 | 720 | 1,967 | 9,241 |
| 1983: | | | | | | | | | | | | |
| 4th Quarter | 83,189 | 45,619 | 37,570 | 15,437 | 3,269 | 31,375 | 18,353 | 3,081 | 1,093 | 799 | 1,531 | 8,251 |
| 3d Quarter | 70,717 | 43,497 | 27,220 | 14,727 | 2,888 | 20,832 | 17,684 | 3,167 | 1,093 | 722 | 1,596 | 8,008 |
| 2d Quarter | 74,093 | 49,849 | 24,244 | 15,557 | 4,609 | 18,598 | 17,627 | 2,846 | 1,089 | 793 | 1,996 | 10,978 |
| 1st Quarter | 70,963 | 42,325 | 28,638 | 13,604 | 3,271 | 22,606 | 16,519 | 2,597 | 933 | 727 | 1,853 | 8,853 |
| 1982: | | | | | | | | | | | | |
| 4th Quarter | 74,794 | 40,240 | 34,554 | 13,539 | 2,504 | 29,098 | 15,697 | 2,711 | 1,085 | 737 | 1,427 | 7,996 |
| 3d Quarter | 62,283 | 38,821 | 23,462 | 12,850 | 2,835 | 17,861 | 14,932 | 2,758 | 1,094 | 713 | 1,487 | 7,753 |
| 2d Quarter | 70,053 | 46,076 | 23,977 | 14,152 | 4,641 | 18,768 | 15,751 | 2,688 | 1,050 | 756 | 1,892 | 10,355 |
| 1st Quarter | 66,938 | 40,023 | 26,695 | 12,302 | 3,541 | 20,958 | 15,559 | 2,519 | 985 | 703 | 1,889 | 8,482 |
| **12 Months Ending** | | | | | | | | | | | | |
| December 1986 | 382,469 | 233,940 | 148,529 | 78,159 | 19,426 | 116,527 | 92,566 | 15,097 | 4,776 | 3,326 | 8,986 | 43,606 |
| September 1986 | 375,078 | 230,313 | 144,765 | 76,430 | 18,546 | 113,324 | 91,674 | 14,826 | 4,710 | 3,334 | 8,803 | 43,431 |
| June 1986 | 371,070 | 227,988 | 143,082 | 75,606 | 18,319 | 112,156 | 90,105 | 14,444 | 4,657 | 3,323 | 8,708 | 43,752 |
| March 1986 | 366,023 | 225,523 | 140,500 | 74,625 | 18,196 | 110,460 | 88,509 | 14,215 | 4,607 | 3,298 | 8,597 | 43,516 |
| December 1985 | 361,155 | 222,126 | 139,029 | 73,551 | 18,074 | 109,848 | 86,619 | 14,064 | 4,579 | 3,323 | 8,414 | 42,683 |
| September 1985 | 353,019 | 218,209 | 134,810 | 72,232 | 17,854 | 106,032 | 85,000 | 13,813 | 4,531 | 3,304 | 8,226 | 42,027 |
| June 1985 | 346,586 | 214,768 | 131,918 | 71,220 | 17,619 | 103,732 | 83,473 | 13,519 | 4,494 | 3,264 | 8,035 | 41,330 |
| March 1985 | 339,341 | 210,801 | 129,301 | 68,004 | 17,286 | 102,355 | 81,651 | 13,279 | 4,396 | 3,175 | 7,616 | 40,579 |
| December 1984 | 331,162 | 206,210 | 126,916 | 67,290 | 16,416 | 100,343 | 79,962 | 13,051 | 4,294 | 3,097 | 7,441 | 39,268 |
| September 1984 | 324,540 | 201,728 | 124,776 | 66,101 | 16,225 | 98,984 | 77,683 | 12,747 | 4,276 | 3,067 | 7,233 | 38,224 |
| June 1984 | 318,298 | 196,520 | 123,742 | 64,342 | 15,597 | 98,251 | 75,801 | 12,555 | 4,243 | 3,013 | 7,079 | 37,417 |
| March 1984 | 309,844 | 188,204 | 121,843 | 62,669 | 14,263 | 96,636 | 73,192 | 12,214 | 4,268 | 3,034 | 7,090 | 36,478 |
| December 1983 | 298,962 | 181,290 | 117,672 | 59,325 | 14,037 | 93,411 | 70,183 | 11,691 | 4,208 | 3,041 | 6,976 | 36,090 |
| September 1983 | 290,567 | 175,911 | 114,656 | 57,427 | 13,272 | 91,134 | 67,527 | 11,321 | 4,200 | 2,979 | 6,872 | 35,835 |
| June 1983 | 282,133 | 171,235 | 110,898 | 55,550 | 13,219 | 88,163 | 64,775 | 10,912 | 4,201 | 2,970 | 6,763 | 35,580 |
| March 1983 | 278,093 | 167,462 | 110,631 | 54,145 | 13,251 | 88,333 | 62,899 | 10,754 | 4,162 | 2,933 | 6,659 | 34,957 |
| December 1982 | 274,068 | 165,160 | 108,688 | 52,843 | 13,521 | 86,685 | 61,939 | 10,676 | 4,214 | 2,909 | 6,695 | 34,586 |
| September 1982 | 271,121 | 163,382 | 107,519 | 51,948 | 13,871 | 85,772 | 61,218 | 10,653 | 4,144 | 2,920 | 6,585 | 34,010 |
| June 1982 | 266,883 | 161,944 | 104,719 | 50,955 | 13,972 | 83,502 | 60,737 | 10,549 | 4,088 | 2,885 | 6,475 | 33,720 |
| March 1982 | 261,382 | 159,873 | 101,289 | 50,201 | 14,305 | 80,376 | 59,648 | 10,324 | 4,106 | 2,869 | 6,290 | 33,263 |

[1]Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1984-85. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1986 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended December | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **Alabama** | | | | |
| Jefferson County | 671,197 | 150.8 | 133.3 | 13.1 |
| Mobile County | 364,379 | 52.7 | 62.0 | -15.0 |
| **Arizona** | | | | |
| Maricopa County | 1,508,030 | (NA) | (NA) | (NA) |
| Pima County | 531,263 | 461.3 | 261.1 | [2]76.7 |
| **Arkansas** | | | | |
| Pulaski County | 340,613 | 101.7 | 95.7 | 6.3 |
| **California** | | | | |
| Alameda County | 1,105,379 | (NA) | 458.8 | (NA) |
| Contra Costa County | 657,252 | (NA) | 295.9 | (NA) |
| Fresno County | 515,013 | 219.5 | 205.0 | 7.1 |
| Kern County | 403,089 | 346.1 | 324.8 | 6.5 |
| Los Angeles County | 7,477,657 | 3,129.3 | 3,164.0 | -1.1 |
| Monterey County | 290,444 | 120.4 | 111.2 | 8.3 |
| Orange County | 1,931,570 | 1,125.9 | 1,064.9 | 5.7 |
| Riverside County | 663,923 | 430.6 | 352.4 | 22.2 |
| Sacramento County | 783,381 | 319.5 | 269.7 | 18.5 |
| San Bernardino County | 893,157 | 422.6 | 380.3 | 11.1 |
| San Diego County | 1,861,846 | 936.6 | 819.8 | 14.2 |
| San Francisco County | 678,974 | 412.5 | 361.8 | 14.0 |
| San Joaquin County | 347,342 | 149.8 | 136.1 | 10.0 |
| San Mateo County | 588,164 | (NA) | 324.6 | (NA) |
| Santa Barbara County | 298,660 | 163.5 | 148.2 | 10.3 |
| Santa Clara County | 1,295,071 | 879.3 | 777.6 | 13.1 |
| Ventura County | 529,899 | (NA) | 287.3 | (NA) |
| **Colorado** | | | | |
| Denver County | 491,396 | 282.7 | 273.7 | 3.3 |
| El Paso County | 309,424 | 159.0 | 143.2 | 11.0 |
| Jefferson County | 371,741 | 218.0 | 197.4 | 10.5 |
| **Connecticut** | | | | |
| Fairfield County | 807,143 | 809.2 | 770.2 | 5.1 |
| Hartford County | 807,766 | 701.2 | 612.7 | 14.5 |
| New Haven County | 761,337 | 568.3 | 575.1 | -1.2 |
| **Delaware** | | | | |
| New Castle County | 398,115 | 126.7 | 112.0 | 13.1 |
| **Dist. of Columbia** | | | | |
| Washington, DC | 637,651 | 508.9 | 459.5 | 10.8 |
| **Florida** | | | | |
| Broward County | 1,014,043 | 733.1 | 459.6 | [2]59.5 |
| Dade County | 1,625,979 | 1,070.1 | 1,048.9 | 2.0 |
| Duval County | 570,981 | 194.9 | 196.8 | -.9 |
| Hillsborough County | 646,960 | 155.5 | 353.3 | [2]56.0 |
| Orange County | 471,660 | 309.6 | 240.7 | 28.6 |
| Palm Beach County | 573,125 | 587.0 | 478.0 | 22.8 |
| Pinellas County | 728,409 | 363.7 | 394.7 | -7.9 |
| Polk County | 321,652 | 116.5 | 99.9 | 16.6 |
| **Georgia** | | | | |
| De Kalb County | 483,024 | 278.0 | 238.2 | 16.7 |
| Fulton County | 589,904 | 487.4 | 412.1 | 18.3 |
| **Hawaii** | | | | |
| Honolulu County | 762,874 | 252.0 | 237.7 | 6.0 |
| **Illinois** | | | | |
| Cook County | 5,253,190 | 3,403.2 | 3,187.0 | 6.8 |
| Du Page County | 658,177 | 543.7 | 497.3 | 9.3 |
| Kane County | 278,405 | 146.3 | 142.4 | 2.7 |
| Lake County | 440,372 | 333.8 | 301.2 | 10.8 |
| St Clair County | 285,469 | (NA) | 57.8 | (NA) |
| Will County | 324,460 | 181.3 | 162.3 | 11.7 |
| **Indiana** | | | | |
| Allen County | 294,335 | 122.6 | 115.4 | 6.3 |
| Lake County | 522,965 | (NA) | 293.8 | (NA) |
| Marion County | 765,233 | (NA) | (NA) | (NA) |
| **Iowa** | | | | |
| Polk County | 303,170 | 204.8 | 189.3 | 8.2 |
| **Kansas** | | | | |
| Sedgwick County | 366,531 | 220.9 | 247.0 | -10.6 |
| **Kentucky** | | | | |
| Jefferson County | 684,793 | 188.0 | 191.9 | -2.1 |
| **Louisiana** | | | | |
| East Baton Rouge Parish | 366,164 | 58.5 | 55.0 | 6.3 |
| Jefferson Parish | 454,592 | 103.2 | 103.1 | .1 |
| Orleans Parish | 557,482 | 124.0 | 132.6 | -6.5 |
| **Maryland** | | | | |
| Anne Arundel County | 370,775 | 182.0 | 168.1 | 8.3 |
| Baltimore City | 786,775 | 279.5 | 273.1 | 2.3 |
| Baltimore County | 655,615 | 335.2 | 325.8 | 2.9 |
| Montgomery County | 579,053 | 505.7 | 465.8 | 8.6 |
| Prince Georges County | 665,071 | 292.9 | 277.3 | 5.6 |
| **Massachusetts** | | | | |
| Bristol County | 474,641 | 197.7 | 197.3 | .2 |
| Essex County | 633,632 | 374.0 | 394.1 | -5.1 |
| Hampden County | 443,018 | 170.5 | 157.3 | 8.4 |
| Middlesex County | 1,367,034 | 992.9 | 966.9 | 2.7 |
| Norfolk County | 606,587 | 402.9 | 356.1 | 13.1 |
| Plymouth County | 405,437 | 216.2 | 197.8 | 9.3 |
| Suffolk County | 650,142 | 459.9 | 413.6 | 11.2 |
| Worcester County | 646,352 | 278.6 | 293.0 | -4.9 |
| **Michigan** | | | | |
| Genesee County | 450,449 | 303.5 | 266.4 | 13.9 |
| Ingham County | 272,437 | 156.0 | 179.0 | -12.9 |
| Kent County | 444,506 | 264.0 | 277.7 | -4.9 |
| Macomb County | 694,600 | 524.1 | 507.7 | 3.2 |
| Oakland County | 1,011,793 | 975.5 | 891.4 | 9.4 |
| Washtenaw County | 264,748 | 234.2 | 193.6 | 21.0 |
| Wayne County | 2,337,240 | 1,284.7 | 1,284.3 | .0 |
| **Minnesota** | | | | |
| Hennepin County | 941,411 | 879.0 | 798.6 | 10.1 |
| Ramsey County | 459,784 | 331.4 | 304.7 | 8.7 |
| **Missouri** | | | | |
| Jackson County | 629,180 | 281.2 | 255.1 | 2.4 |
| St Louis City | 974,815 | 332.9 | 309.8 | 7.5 |
| St Louis County | 453,085 | 119.0 | 97.3 | 22.3 |
| **Nebraska** | | | | |
| Douglas County | 397,884 | 252.1 | 229.2 | 10.0 |
| **Nevada** | | | | |
| Clark County | 461,816 | 132.7 | 140.2 | -5.4 |
| **New Jersey** | | | | |
| Bergen County | 845,385 | 805.5 | 757.6 | 6.3 |
| Burlington County | 362,542 | 216.0 | 192.7 | 12.1 |
| Camden County | 471,650 | 307.6 | 307.3 | .1 |
| Essex County | 850,451 | 651.1 | 600.7 | 8.4 |
| Hudson County | 556,972 | 360.8 | 329.2 | 9.6 |
| Mercer County | 307,863 | 245.1 | 231.2 | 6.0 |
| Middlesex County | 595,893 | 509.3 | 477.0 | 6.8 |
| Monmouth County | 503,173 | 446.3 | 396.5 | 12.6 |
| Morris County | 407,630 | 418.6 | 390.0 | 7.3 |
| Ocean County | 346,038 | 305.4 | 260.0 | 17.5 |
| Passaic County | 447,585 | 292.7 | 276.0 | 6.1 |
| Union County | 504,094 | 440.2 | 371.4 | 18.5 |
| **New Mexico** | | | | |
| Bernalillo County | 419,700 | 107.8 | 108.4 | -1.3 |
| **New York** | | | | |
| Albany County | 285,909 | 145.7 | 134.3 | 8.5 |
| Erie county | 1,015,472 | 719.9 | 615.9 | 16.9 |

See footnotes at end of table.

## Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1986 and Prior Periods—Con.

(Dollar amounts in millions)

| Area | Area population, 1980[1] | Collections, 12 months ended December | | |
|---|---|---|---|---|
| | | 1986 | 1985 | Percent change |
| **New York—Con.** | | | | |
| Monroe County | 702,238 | 447.6 | 460.7 | -2.8 |
| Nassau County | 1,321,582 | 1,583.4 | 1,312.7 | 20.6 |
| New York City | 7,071,030 | 4,951.8 | 4,456.1 | 11.1 |
| Oneida County | 253,466 | 117.4 | 113.8 | 3.1 |
| Onondaga County | 463,324 | 373.4 | 354.9 | 5.2 |
| Suffolk County | 1,284,231 | 1,726.7 | 1,601.6 | 7.8 |
| Westchester County | 866,599 | 1,072.0 | 984.5 | 8.9 |
| **North Carolina** | | | | |
| Guilford County | 317,154 | 137.6 | 102.1 | [2]34.8 |
| Mecklenburg County | 404,270 | 224.8 | 233.6 | 3.8 |
| Wake County | 300,833 | 151.9 | 141.0 | 7.7 |
| **Ohio** | | | | |
| Cuyahoga County | 1,498,295 | 816.9 | 804.6 | 1.5 |
| Franklin County | 869,109 | 472.9 | 455.6 | 3.8 |
| Hamilton County | 873,136 | 416.0 | 414.1 | .5 |
| Lorain County | 274,909 | 103.8 | 105.4 | -1.6 |
| Lucas County | 471,741 | 219.2 | 206.5 | 6.1 |
| Mahoning County | 289,487 | 81.1 | 84.7 | -4.2 |
| Montgomery County | 571,697 | 258.1 | 253.4 | 1.8 |
| Stark County | 378,823 | 120.8 | 120.0 | .7 |
| Summit County | 524,472 | 233.3 | 225.8 | 3.3 |
| **Oklahoma** | | | | |
| Oklahoma County | 568,933 | 202.9 | 166.6 | 21.8 |
| Tulsa County | 470,593 | 177.9 | 173.3 | 2.7 |
| **Oregon** | | | | |
| Multnomah County | 562,640 | 450.7 | 450.7 | .0 |
| **Pennsylvania** | | | | |
| Allegheny County | 1,450,085 | 653.8 | 602.2 | 8.6 |
| Berks County | 312,509 | 90.7 | 88.9 | 2.0 |
| Bucks County | 479,211 | 288.1 | 269.0 | 7.1 |
| Chester County | 316,660 | 89.1 | 103.4 | -13.8 |
| Delaware County | 555,007 | 207.7 | 198.6 | 4.6 |
| Erie County | 279,780 | 109.9 | 105.5 | 4.2 |
| Lancaster County | 362,346 | 61.8 | 59.0 | 4.7 |
| Lehigh County | 273,582 | 109.3 | 109.2 | .0 |
| Luzerne County | 343,079 | 73.3 | 69.0 | 6.3 |
| Montgomery County | 643,621 | 331.9 | 323.8 | 2.5 |
| **Pennsylvania—Con** | | | | |
| Philadelphia County | 1,688,210 | 505.5 | 475.4 | 6.3 |
| Westmoreland County | 392,294 | 126.1 | 119.4 | 5.6 |
| York County | 312,963 | 97.1 | 90.1 | 7.8 |
| **Rhode Island** | | | | |
| Providence County | 571,349 | 368.5 | 333.8 | 10.4 |
| **South Carolina** | | | | |
| Charleston County | 277,308 | 99.0 | 102.7 | -3.6 |
| Greenville County | 287,913 | 101.1 | 95.8 | 5.5 |
| Richland County | 267,823 | (NA) | (NA) | (NA) |
| **Tennessee** | | | | |
| Davidson County | 477,811 | 175.8 | 140.3 | 25.4 |
| Hamilton County | 287,740 | 253.5 | 249.6 | 1.5 |
| Knox County | 319,694 | 99.3 | 95.4 | 4.1 |
| Shelby County | 777,113 | 284.7 | 260.7 | 9.2 |
| **Texas** | | | | |
| Bexar County | 988,800 | 328.7 | 262.3 | 25.3 |
| Dallas County | 1,556,549 | 1,224.4 | 1,183.5 | 3.5 |
| El Paso County | 479,899 | 126.1 | 122.6 | 2.9 |
| Harris County | 2,409,544 | 1,870.4 | 2,076.6 | -9.9 |
| Tarrant County | 860,880 | (NA) | 259.5 | (NA) |
| Travis County | 419,335 | 289.6 | 311.6 | -7.1 |
| **Utah** | | | | |
| Salt Lake County | 619,066 | 327.1 | 295.1 | 10.8 |
| **Virginia** | | | | |
| Fairfax County | 596,901 | 570.5 | 567.6 | .5 |
| Norfolk city | 266,979 | 83.5 | 68.1 | 22.7 |
| **Washington** | | | | |
| King County | 1,269,749 | 671.2 | 618.3 | 8.5 |
| Pierce County | 485,643 | 179.7 | 180.1 | -.2 |
| Snohomish County | 337,016 | 138.6 | 125.7 | 10.3 |
| Spokane County | 341,835 | 110.3 | 104.2 | 5.9 |
| **Wisconsin** | | | | |
| Dane County | 323,545 | 265.6 | (NA) | (NA) |
| Milwaukee County | 964,988 | 704.8 | 698.2 | .9 |
| Waukesha County | 280,326 | 235.4 | 180.3 | 30.5 |

NA Not available.
[1]Population data are from the 1980 Decennial Census.
[2]Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## Table 5. **Collections of Selected State Taxes: December 1986 and Prior Periods**

| State | Total tax collections[1] | | | | General sales and gross receipts | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 4th quarter 1986 (thousand dollars) | Year ended Dec. 1986 (thousand dollars) | Percent change from— Year ended Sept. 1986 | Percent change from— Year ended Dec. 1985 | 4th quarter 1986 (thousand dollars) | Year ended Dec. 1986 (thousand dollars) | Percent change from— Year ended Sept. 1986 | Percent change from— Year ended Dec. 1985 |
| United States, total[2] | 57,674,268 | 233,939,515 | 1.6 | 5.3 | 19,079,798 | 76,619,466 | .7 | 6.5 |
| Alabama | 799,150 | 3,109,697 | 2.6 | 4.6 | 220,970 | 858,854 | 2.4 | 6.4 |
| Alaska | 179,631 | 1,364,053 | -14.8 | -29.6 | (X) | (X) | (X) | (X) |
| Arizona | 865,258 | 3,337,364 | 1.4 | 8.3 | 373,813 | 1,488,413 | -1.3 | 4.7 |
| Arkansas | 430,094 | 1,831,515 | .9 | 3.1 | 174,608 | 703,602 | .7 | 1.4 |
| California | 7,643,185 | 31,702,864 | 1.6 | 6.0 | 2,266,001 | 10,141,997 | -2.6 | 1.2 |
| Colorado | 630,718 | 2,384,819 | 1.6 | 4.8 | 178,451 | 731,435 | -.6 | -.6 |
| Connecticut | 956,918 | 3,974,557 | 2.2 | 8.1 | 456,807 | 1,744,178 | 3.5 | 11.7 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| Florida | 2,285,584 | 9,467,069 | -.8 | 8.2 | 1,263,093 | 5,250,393 | -2.3 | 7.9 |
| Georgia | 1,217,565 | 5,057,148 | 1.4 | 6.9 | 427,191 | 1,700,313 | 1.2 | 6.0 |
| Hawaii | 389,510 | 1,575,602 | 3.2 | 12.4 | 187,620 | 777,962 | 1.3 | 10.0 |
| Idaho | 200,905 | 787,822 | 2.3 | 6.7 | 75,306 | 281,210 | 5.5 | 18.2 |
| Illinois | 2,446,964 | 10,017,336 | 1.9 | 6.3 | 926,753 | 3,446,978 | 1.5 | 6.0 |
| Indiana | 1,088,848 | 4,625,837 | 1.3 | 3.2 | 480,055 | 2,224,610 | 3.3 | 3.1 |
| Iowa | 644,527 | 2,517,401 | 2.8 | 6.4 | 224,341 | 805,150 | 3.6 | 3.7 |
| Kansas | 517,614 | 1,981,263 | 2.5 | .4 | 188,597 | 638,623 | 8.2 | 14.3 |
| Kentucky | 935,340 | 3,307,796 | 2.2 | 5.4 | 224,108 | 883,797 | .6 | 3.9 |
| Louisiana | 868,967 | 3,560,283 | .0 | -6.5 | 263,279 | 1,111,178 | 1.6 | -6.3 |
| Maine | 293,123 | 1,164,527 | 2.4 | 10.5 | 108,522 | 407,099 | 3.0 | 9.4 |
| Maryland | 1,182,317 | 4,867,280 | 3.0 | 8.4 | 329,897 | 1,239,869 | 2.1 | 9.0 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 2,858,909 | 10,021,963 | 6.2 | 11.3 | 723,339 | 2,841,292 | 3.0 | 9.5 |
| Minnesota | 1,416,093 | 5,161,478 | 3.2 | -.8 | 367,988 | 1,395,994 | 1.5 | 3.4 |
| Mississippi | 502,888 | 1,938,898 | .9 | 3.2 | 250,886 | 1,021,569 | -1.0 | 2.4 |
| Missouri | 936,525 | 3,765,356 | 2.5 | 7.9 | 405,021 | 1,590,402 | 1.6 | 7.9 |
| Montana | 125,339 | 609,895 | -1.5 | -3.0 | (X) | (X) | (X) | (X) |
| Nebraska | 277,666 | 1,169,298 | 2.3 | 10.9 | 97,613 | 364,072 | 2.8 | 6.7 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 100,177 | 487,593 | -4.3 | .3 | (X) | (X) | (X) | (X) |
| New Jersey | 2,255,977 | 8,715,819 | 2.4 | 7.7 | 769,314 | 2,783,860 | 3.4 | 14.2 |
| New Mexico | 398,337 | 1,526,051 | 1.4 | 5.4 | 174,555 | 660,135 | 2.6 | 7.6 |
| New York[3] | 6,034,836 | 23,632,680 | 2.8 | 6.3 | 1,289,786 | 5,021,594 | 2.2 | 9.7 |
| North Carolina | 1,501,126 | 5,901,461 | 3.4 | 9.7 | 367,604 | 1,420,634 | 1.7 | 9.6 |
| North Dakota | 125,009 | 566,375 | -3.8 | -13.3 | 48,226 | 179,927 | -.3 | -.4 |
| Ohio | 2,124,564 | 8,894,668 | 1.0 | 4.8 | 738,987 | 2,888,402 | 1.7 | 7.2 |
| Oklahoma | 620,676 | 2,754,395 | -3.9 | -8.7 | 148,340 | 634,836 | -2.3 | -.6 |
| Oregon | 555,284 | 1,989,399 | 2.7 | -3.2 | (X) | (X) | (X) | (X) |
| Pennsylvania | 2,391,613 | 11,008,935 | 1.3 | 5.4 | 893,533 | 3,429,830 | 2.5 | 9.5 |
| Rhode Island | 253,825 | 959,624 | 2.0 | 7.4 | 89,470 | 337,725 | 4.4 | 20.0 |
| South Carolina | 870,272 | 3,154,454 | 4.6 | 17.0 | 341,852 | 1,202,562 | 6.8 | 25.4 |
| South Dakota | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Tennessee | 804,478 | 3,423,170 | 2.1 | 8.2 | 502,332 | 1,936,270 | 1.9 | 7.2 |
| Texas | 2,389,326 | 10,981,990 | -2.5 | -5.5 | 1,005,168 | 4,320,725 | -2.2 | .0 |
| Utah | 326,381 | 1,610,279 | -1.0 | 12.5 | 142,045 | 741,522 | -.2 | 19.2 |
| Vermont | 136,730 | 522,304 | 3.0 | 7.1 | 28,699 | 101,849 | .8 | 8.1 |
| Virginia | 1,332,292 | 5,061,382 | 2.7 | 9.8 | 273,067 | 1,071,603 | 2.8 | 11.5 |
| Washington | 1,476,998 | 5,459,506 | 2.5 | 11.2 | 822,949 | 3,242,637 | 1.9 | 11.4 |
| West Virginia | 465,924 | 1,837,324 | 2.6 | 4.1 | 208,607 | 813,108 | 1.7 | 2.7 |
| Wisconsin | 1,462,078 | 5,550,339 | 3.1 | 6.6 | 422,283 | 1,587,687 | 2.6 | 6.8 |
| Wyoming | 167,787 | 670,687 | -6.5 | -18.3 | 38,372 | 164,483 | -6.9 | -13.7 |
| Exhibit: Dist. of Columbia | 319,480 | 1,766,995 | 1.6 | 10.2 | 96,155 | 389,830 | 1.9 | 10.1 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: December 1986 and Prior Periods**—Con.

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|---|---|---|---|---|---|---|---|---|
| | 4th quarter 1986 (thousand dollars) | 12-month periods | | | 4th quarter 1986 (thousand dollars) | 12-month periods | | |
| | | Year ended Dec. 1986 (thousand dollars) | Percent change from— | | | Year ended Dec. 1986 (thousand dollars) | Percent change from— | |
| | | | Year ended Sept. 1986 | Year ended Dec. 1985 | | | Year ended Sept. 1986 | Year ended Dec. 1985 |
| United States, total[2] | 3,834,031 | 14,836,960 | 1.6 | 6.7 | 1,204,768 | 4,584,057 | 1.4 | 4.2 |
| Alabama | 66,883 | 248,193 | .9 | -1.6 | 18,612 | 72,681 | .9 | .9 |
| Alaska | 8,906 | 34,130 | -1.7 | -7.1 | 2,422 | 9,869 | 6.4 | 72.7 |
| Arizona | 75,296 | 294,109 | 5.9 | 26.5 | 12,761 | 50,841 | 1.0 | .6 |
| Arkansas | 52,264 | 200,753 | .8 | 13.9 | 16,434 | 63,442 | .2 | .5 |
| California | 315,832 | 1,227,324 | 2.1 | 4.5 | 65,606 | 266,031 | .1 | .9 |
| Colorado | 77,027 | 244,409 | 15.7 | 32.0 | 16,191 | 57,260 | 14.9 | 64.0 |
| Connecticut | 68,974 | 252,637 | 1.8 | 9.0 | 22,601 | 88,073 | .6 | -.5 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 171,464 | 707,830 | -6.2 | .4 | 84,968 | 302,475 | 5.2 | 5.8 |
| Georgia | 93,957 | 387,570 | -1.3 | -.4 | 22,964 | 91,841 | 1.2 | 3.6 |
| Hawaii | 11,577 | 46,631 | 1.1 | 18.8 | 4,505 | 20,728 | -2.3 | 9.2 |
| Idaho | 22,593 | 79,563 | 1.9 | 2.0 | 2,400 | 9,950 | .3 | .3 |
| Illinois | 171,098 | 676,504 | 1.2 | -.8 | 67,281 | 230,523 | 6.0 | 30.9 |
| Indiana | 93,486 | 369,141 | -2.8 | -5.9 | 19,430 | 75,015 | -1.1 | -3.7 |
| Iowa | 69,392 | 248,602 | 3.3 | 25.9 | 20,534 | 77,788 | 3.4 | 25.3 |
| Kansas | 38,642 | 153,857 | 1.1 | 2.3 | 15,612 | 63,039 | -1.2 | 26.9 |
| Kentucky | 75,302 | 237,907 | 13.6 | 23.9 | 4,869 | 18,325 | .5 | -.5 |
| Louisiana | 90,296 | 385,275 | 4.6 | 13.8 | 20,719 | 82,182 | .0 | -2.7 |
| Maine | 24,467 | 93,571 | 1.2 | 4.2 | 9,908 | 39,676 | -2.5 | 21.8 |
| Maryland | 77,923 | 314,732 | .7 | 4.9 | 17,561 | 66,024 | .6 | -2.6 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 218,207 | 707,456 | 9.5 | 13.4 | 77,268 | 248,964 | 7.8 | 2.6 |
| Minnesota | 87,802 | 344,738 | .9 | 1.6 | 26,159 | 122,233 | .1 | 39.8 |
| Mississippi | 35,911 | 152,860 | -1.1 | .6 | 18,755 | 58,958 | 8.9 | 25.3 |
| Missouri | 56,384 | 215,725 | .8 | 3.8 | 20,620 | 82,464 | .2 | .1 |
| Montana | 22,809 | 83,354 | 3.6 | 3.3 | 3,388 | 12,731 | -.1 | -5.4 |
| Nebraska | 39,766 | 155,951 | .8 | 16.6 | 9,375 | 34,812 | 7.8 | 23.8 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 8,919 | 59,269 | -16.4 | -21.3 | 5,166 | 29,454 | -10.1 | -10.7 |
| New Jersey | 89,180 | 348,820 | 2.3 | 9.0 | 53,706 | 212,011 | .0 | -1.6 |
| New Mexico | 31,728 | 137,197 | -1.5 | 17.7 | 4,822 | 16,187 | 8.8 | 13.9 |
| New York | 123,127 | 484,865 | -1.8 | 1.5 | 103,209 | 410,017 | -.6 | -4.4 |
| North Carolina | 140,918 | 488,844 | 8.3 | 19.3 | 4,314 | 16,558 | 1.3 | 1.8 |
| North Dakota | 15,583 | 48,641 | -.6 | -13.9 | 3,050 | 11,651 | .9 | -3.6 |
| Ohio | 160,355 | 688,946 | 1.9 | 11.6 | 46,577 | 181,146 | .2 | -1.6 |
| Oklahoma | 49,302 | 204,125 | -1.7 | 3.3 | 18,590 | 74,693 | -.7 | -.2 |
| Oregon | 36,937 | 140,022 | 2.9 | 9.6 | 18,542 | 77,897 | -1.8 | 23.1 |
| Pennsylvania | 181,998 | 655,881 | 2.6 | 4.4 | 59,567 | 231,616 | -.5 | -2.5 |
| Rhode Island | 19,981 | 51,854 | 6.1 | 3.9 | 7,569 | 29,038 | -.7 | .5 |
| South Carolina | 63,994 | 256,495 | 1.4 | 3.5 | 7,462 | 30,028 | .1 | .8 |
| South Dakota | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Tennessee | 120,672 | 429,829 | 6.8 | 31.1 | 20,450 | 80,615 | .0 | .4 |
| Texas | 218,218 | 992,304 | -3.9 | -2.1 | 93,938 | 375,759 | -1.7 | -1.0 |
| Utah | 29,451 | 130,543 | -.6 | 12.0 | 6,328 | 16,417 | 22.0 | 23.0 |
| Vermont | 9,757 | 39,104 | -1.4 | 2.8 | 3,093 | 12,036 | .3 | -3.9 |
| Virginia | 108,498 | 354,772 | 7.8 | 9.4 | 4,578 | 17,361 | .8 | 1.4 |
| Washington | 111,638 | 430,163 | 1.2 | 12.1 | 32,587 | 121,934 | 6.1 | 21.1 |
| West Virginia | 40,441 | 158,064 | -.2 | -1.0 | 8,402 | 35,267 | -.4 | .1 |
| Wisconsin | 103,901 | 369,067 | 2.2 | -1.8 | 31,200 | 127,311 | .2 | -4.1 |
| Wyoming | 9,475 | 36,700 | 3.6 | -8.1 | 975 | 4,467 | -1.7 | -4.6 |
| Exhibit: Dist. of Columbia | 5,261 | 24,231 | .5 | -1.9 | 1,939 | 8,954 | -2.7 | 6.9 |

See footnotes at end of table.

Table 5. **Collections of Selected State Taxes: December 1986 and Prior Periods**—Con.

| State | Alcoholic beverage sales | | | | Individual income | | | |
|---|---|---|---|---|---|---|---|---|
| | | 12-month periods | | | | 12-month periods | | |
| | 4th quarter 1986 (thousand dollars) | Year ended Dec. 1986 (thousand dollars) | Percent change from— Year ended Sept. 1986 | Percent change from— Year ended Dec. 1985 | 4th quarter 1986 (thousand dollars) | Year ended Dec. 1986 (thousand dollars) | Percent change from— Year ended Sept. 1986 | Percent change from— Year ended Dec. 1985 |
| United States, total[2] | 775,713 | 3,071,713 | -.3 | -.2 | 17,699,788 | 69,724,860 | 2.2 | 5.5 |
| Alabama | 26,864 | 97,036 | .8 | 3.4 | 247,014 | 852,019 | 7.2 | 17.0 |
| Alaska | 3,147 | 12,644 | -5.2 | -12.9 | 263 | 753 | 9.4 | -7.6 |
| Arizona | 10,763 | 41,033 | -.8 | 1.3 | 193,374 | 736,452 | 4.0 | 11.2 |
| Arkansas | 5,903 | 23,547 | -.1 | -3.3 | 133,257 | 516,274 | 2.4 | 6.8 |
| California | 35,190 | 129,870 | -1.1 | -2.8 | 2,904,764 | 11,990,815 | 3.4 | 7.0 |
| Colorado | 6,256 | 22,864 | -1.6 | -6.9 | 273,789 | 970,353 | .8 | 2.8 |
| Connecticut | 8,815 | 31,869 | -3.3 | 4.4 | 91,110 | 351,588 | 14.3 | 13.7 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 115,059 | 443,103 | 1.7 | 3.0 | (X) | (X) | (X) | (X) |
| Georgia | 27,165 | 114,475 | 1.2 | 2.4 | 516,844 | 2,026,977 | 2.1 | 11.5 |
| Hawaii | 8,994 | 42,525 | (NA) | (NA) | 133,209 | 487,511 | 3.7 | 8.0 |
| Idaho | 2,238 | 9,251 | .3 | .4 | 66,784 | 263,890 | .9 | 1.4 |
| Illinois | 18,472 | 69,100 | -.4 | -1.9 | 641,042 | 2,736,058 | .6 | 5.9 |
| Indiana | 10,039 | 41,255 | -6.4 | -8.7 | 305,637 | 1,353,910 | .2 | 2.1 |
| Iowa | 2,964 | 13,890 | -9.4 | -11.7 | 211,944 | 860,474 | .8 | 1.6 |
| Kansas | 11,616 | 45,333 | 1.4 | 3.0 | 148,566 | 590,081 | 1.5 | 4.5 |
| Kentucky | 12,066 | 48,693 | -.1 | .1 | 226,507 | 836,326 | 2.3 | 4.7 |
| Louisiana | 12,748 | 53,249 | 3.2 | -22.3 | 132,548 | 456,036 | -1.8 | -18.7 |
| Maine | 8,437 | 31,463 | 1.8 | -.8 | 93,982 | 356,980 | 2.8 | 12.5 |
| Maryland | 7,389 | 28,143 | .0 | -.7 | 497,349 | 1,995,771 | 1.7 | 8.3 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 21,672 | 86,781 | 2.2 | -6.9 | 976,280 | 3,407,313 | 4.6 | 7.9 |
| Minnesota | 12,204 | 48,478 | -3.0 | -8.1 | 585,418 | 1,988,923 | 1.9 | 10.0 |
| Mississippi | 7,870 | 35,074 | 1.1 | 6.6 | 84,759 | 270,561 | 2.3 | .9 |
| Missouri | 6,584 | 24,240 | -.7 | -2.9 | 281,888 | 1,155,286 | 1.5 | 4.5 |
| Montana | 3,380 | 14,022 | -1.5 | -.5 | 43,691 | 173,162 | .5 | 5.6 |
| Nebraska | 3,470 | 15,006 | -1.1 | 8.2 | 83,564 | 359,140 | 1.3 | 10.1 |
| Nevada | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| New Hampshire | 1,532 | 11,047 | .2 | 13.3 | 3,927 | 25,502 | -.1 | -9.0 |
| New Jersey | 16,524 | 55,575 | -4.8 | -6.7 | 573,395 | 2,201,999 | 4.4 | 8.7 |
| New Mexico | 4,434 | 17,917 | -.2 | -1.6 | 68,484 | 132,719 | 19.2 | 39.6 |
| New York | 39,675 | 154,677 | 2.0 | -6.4 | 3,048,009 | 11,900,832 | 2.3 | 5.6 |
| North Carolina | 32,107 | 130,987 | .8 | 5.1 | 663,282 | 2,317,665 | 3.9 | 10.2 |
| North Dakota | 1,339 | 5,534 | -6.2 | 7.7 | 6,740 | 69,625 | 5.6 | -7.4 |
| Ohio | 15,883 | 68,561 | 1.5 | -2.5 | 681,563 | 2,821,169 | 1.6 | 1.1 |
| Oklahoma | 12,818 | 53,257 | .7 | 16.5 | 169,113 | 677,742 | 1.0 | 7.7 |
| Oregon | 2,731 | 11,041 | .4 | .6 | 366,047 | 1,224,489 | 2.9 | -9.5 |
| Pennsylvania | 40,927 | 136,652 | -.1 | 2.6 | 552,627 | 2,649,156 | -.5 | .0 |
| Rhode Island | 2,216 | 7,403 | 1.2 | -5.2 | 81,612 | 296,354 | 1.7 | 4.3 |
| South Carolina | 23,960 | 103,614 | -.5 | 1.4 | 285,422 | 944,773 | 1.4 | 7.8 |
| South Dakota | (NA) | (NA) | (NA) | (NA) | (X) | (X) | (X) | (X) |
| Tennessee | 15,326 | 60,640 | .2 | -.1 | 8,373 | 69,779 | 3.5 | 8.3 |
| Texas | 79,772 | 341,937 | 1.7 | 3.5 | (X) | (X) | (X) | (X) |
| Utah | 1,810 | 12,103 | 16.3 | 26.4 | 121,822 | 522,252 | 1.8 | 17.0 |
| Vermont | 3,843 | 14,780 | -.5 | 2.7 | 47,221 | 170,585 | 5.0 | 12.5 |
| Virginia | 22,421 | 96,014 | -.8 | 2.2 | 615,685 | 2,250,408 | 1.5 | 9.6 |
| Washington | 25,531 | 102,015 | -.4 | -2.1 | (X) | (X) | (X) | (X) |
| West Virginia | 1,470 | 6,676 | -.3 | -1.1 | 112,900 | 440,957 | 2.9 | 6.3 |
| Wisconsin | 10,565 | 40,838 | .9 | -9.1 | 546,183 | 2,260,313 | .7 | 9.2 |
| Wyoming | 324 | 1,360 | -4.8 | -5.9 | (X) | (X) | (X) | (X) |
| Exhibit: Dist. of Columbia | 1,518 | 7,912 | .2 | 18.0 | 103,873 | 449,866 | .4 | 4.5 |

See footnotes at end of table.

## Table 5. Collections of Selected State Taxes: December 1986 and Prior Periods—Con.

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|---|---|---|---|---|---|---|---|---|
| | 4th quarter 1986 (thousand dollars) | 12-month periods | | | 4th quarter 1986 (thousand dollars) | 12-month periods | | |
| | | Year ended Dec. 1986 (thousand dollars) | Percent change from— | | | Year ended Dec. 1986 (thousand dollars) | Percent change from— | |
| | | | Year ended Sept. 1986 | Year ended Dec. 1985 | | | Year ended Sept. 1986 | Year ended Dec. 1985 |
| United States, total[2] | 4,560,397 | 19,426,351 | 4.7 | 7.5 | 1,980,519 | 8,477,213 | 2.1 | 6.7 |
| Alabama | 27,862 | 155,575 | -.7 | -24.4 | 25,066 | 86,700 | -20.5 | -21.3 |
| Alaska | 26,089 | 94,991 | -18.9 | -58.7 | 6,236 | 23,103 | 23.5 | 67.4 |
| Arizona | 51,704 | 178,422 | .7 | -7.0 | 42,197 | 181,608 | 2.5 | 11.9 |
| Arkansas | 15,394 | 109,432 | -.2 | -11.6 | 13,240 | 76,458 | .3 | 5.4 |
| California | 1,045,975 | 4,022,211 | 4.3 | 6.3 | 236,932 | 778,604 | 10.9 | 20.8 |
| Colorado | 16,747 | 110,797 | -1.8 | 2.2 | 16,025 | 70,884 | -.3 | -1.8 |
| Connecticut | 120,575 | 632,357 | -3.2 | 8.2 | 31,647 | 120,398 | .4 | 1.5 |
| Delaware | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Florida | 136,464 | 599,635 | 3.6 | 23.7 | 101,232 | 405,739 | .3 | 1.8 |
| Georgia | 68,911 | 441,341 | 2.2 | -.3 | 7,739 | 83,883 | .2 | 8.7 |
| Hawaii | 10,042 | 54,671 | 12.0 | 14.5 | 4,223 | 17,221 | 2.1 | 44.9 |
| Idaho | 6,286 | 46,896 | 7.2 | 10.1 | 8,060 | 33,906 | .0 | 2.7 |
| Illinois | 205,684 | 909,874 | 7.0 | 17.1 | 129,224 | 608,506 | .9 | 3.5 |
| Indiana | 111,681 | 193,358 | -6.3 | 10.8 | 10,714 | 139,185 | .7 | 15.0 |
| Iowa | 48,804 | 149,702 | 8.5 | -5.6 | 34,167 | 177,839 | 2.1 | 15.8 |
| Kansas | 31,489 | 151,020 | -2.9 | -5.2 | 17,401 | 79,614 | .4 | -.8 |
| Kentucky | 74,950 | 261,715 | 10.1 | 21.5 | 33,590 | 113,043 | 14.6 | 15.9 |
| Louisiana | 67,607 | 266,283 | 6.9 | -3.6 | 13,613 | 62,993 | .9 | 1.7 |
| Maine | 12,449 | 57,597 | 1.9 | 9.7 | 12,719 | 51,377 | 2.1 | 5.4 |
| Maryland | 42,809 | 244,531 | -3.2 | -3.0 | 19,780 | 123,589 | 14.5 | 21.7 |
| Massachusetts | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Michigan | 604,156 | 1,764,606 | 16.1 | 23.2 | 71,068 | 334,427 | 2.1 | 6.3 |
| Minnesota | 102,040 | 409,012 | 11.7 | 15.8 | 63,365 | 264,267 | -.9 | .7 |
| Mississippi | 29,243 | 125,490 | 16.8 | 32.4 | 24,075 | 63,625 | 11.0 | 9.8 |
| Missouri | 65,977 | 208,237 | 19.1 | 28.4 | 39,585 | 196,656 | 2.3 | 4.1 |
| Montana | 2,948 | 52,788 | -7.6 | -1.4 | 6,192 | 34,564 | 2.5 | 20.4 |
| Nebraska | 13,680 | 58,981 | 6.3 | 9.9 | 9,763 | 52,610 | .8 | -.6 |
| Nevada | (X) | (X) | (X) | (X) | (NA) | (NA) | (NA) | (NA) |
| New Hampshire | 25,422 | 118,369 | 3.6 | 12.5 | 11,446 | 39,422 | -13.4 | 8.6 |
| New Jersey | 247,343 | 970,349 | .9 | 1.6 | 71,653 | 333,078 | -.1 | 5.6 |
| New Mexico | 17,332 | 100,912 | 16.9 | 94.1 | 13,695 | 41,840 | 14.6 | 16.4 |
| New York[3] | 469,152 | 2,058,549 | 5.7 | 9.3 | 125,000 | 460,084 | 2.6 | -7.9 |
| North Carolina | 111,296 | 550,381 | 4.4 | 8.0 | 44,415 | 231,661 | 1.9 | 4.4 |
| North Dakota | 3,538 | 50,832 | -4.2 | -12.0 | 4,873 | 33,026 | -1.9 | -4.2 |
| Ohio | 4,569 | 452,393 | .4 | -3.1 | 72,743 | 350,611 | .3 | -.2 |
| Oklahoma | 2,676 | 99,288 | -1.0 | -2.4 | 45,816 | 246,469 | -7.4 | 6.1 |
| Oregon | 22,878 | 154,069 | -2.2 | -5.7 | 46,641 | 179,628 | 3.7 | 16.5 |
| Pennsylvania | 214,829 | 1,006,188 | 2.0 | 2.2 | 100,307 | 445,254 | -.6 | 4.7 |
| Rhode Island | 20,234 | 80,449 | -4.1 | -6.2 | 7,437 | 26,917 | 1.0 | 9.5 |
| South Carolina | 36,612 | 183,040 | -1.5 | 5.7 | 14,395 | 75,228 | -6.2 | 19.3 |
| South Dakota | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) | (NA) |
| Tennessee | 50,499 | 271,794 | .6 | -.3 | 21,583 | 141,049 | .3 | 1.5 |
| Texas | (X) | (X) | (X) | (X) | 168,955 | 714,160 | 2.1 | 14.0 |
| Utah | 4,219 | 54,137 | -17.3 | -17.0 | 6,196 | 35,564 | -1.0 | .4 |
| Vermont | 8,037 | 34,820 | 12.5 | 9.1 | 5,901 | 31,155 | 1.2 | 7.4 |
| Virginia | 62,404 | 284,346 | -.4 | -3.9 | 75,137 | 245,618 | 14.9 | 20.3 |
| Washington | (X) | (X) | (X) | (X) | 43,629 | 154,233 | 5.4 | 10.0 |
| West Virginia | 14,423 | 86,418 | 1.7 | 2.4 | 14,220 | 67,725 | 2.2 | 5.7 |
| Wisconsin | 120,668 | 502,763 | 21.0 | 26.0 | 32,303 | 139,641 | .0 | 1.1 |
| Wyoming | (X) | (X) | (X) | (X) | 7,871 | 30,604 | 2.2 | 8.0 |
| Exhibit: Dist. of Columbia | 39,026 | 158,980 | 5.4 | 34.4 | 3,971 | 17,357 | .3 | .3 |

- Represents zero. NA Not available. X Not applicable.

[1]Includes amounts not separately detailed.

[2]The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.

[3]Includes taxes collected for the five dependent transportation districts.

[4]Reflects change in collection cycle.

# Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

ALASKA

Motor vehicle and operators' license tax. Registration fees increased effective September 1, 1986.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

DELAWARE

Motor vehicle and operators' license tax. Several fees and licenses increased effective in fiscal year 1986.

FLORIDA

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

Motor vehicle and operators' license tax. New fees imposed on commercial vehicles effective June 18, 1985.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

IDAHO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1986.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1986.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 15 cents per gallon.

Corporation net income tax. Tax rate increased effective August 1, 1985.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MARYLAND

Motor vehicle and operators' license tax. Staggered registration implemented March 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

Corporation tax net income tax. Basis of tax adjusted for the 1986 tax period.

MONTANA

Motor vehicle and operators' license fee. Fees increased effective July 1, 1985.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 16.7 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEW HAMPSHIRE

Motor fuel sales tax. Regional fuel tax agreement implemented July 1, 1985.

NEW MEXICO

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

OKLAHOMA

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 15 cents per gallon.

SOUTH CAROLINA

Motor vehicle and operators' license fees. Several licenses and fees increased effective June 18, 1986.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

UTAH

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

Individual income tax. Surtax imposed for the 1986 tax year.

VIRGINIA

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1986.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1986, was 17.5 cents per gallon.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

# Appendix B. Social Insurance Taxes and Contributions for Fourth Quarter and Prior Periods

(Millions of dollars)

| Period | Total | Federal old age survivors insurance trust fund | Federal disability insurance trust fund | Federal hospital insurance trust fund | Civil service retirement and disability fund | Foreign services retirement and disability fund | State unemployment taxes deposited in the treasury | Federal unemployment taxes | Railroad unemployment insurance act contributions |
|---|---|---|---|---|---|---|---|---|---|
| **Quarters** | | | | | | | | | |
| 1986: | | | | | | | | | |
| 4th quarter | 64,318 | 43,199 | 4,099 | 12,070 | 1,230 | 12 | 2,928 | 711 | 69 |
| 3d quarter | 67,755 | 44,278 | 4,278 | 12,440 | 1,128 | 10 | 4,722 | 846 | 53 |
| 2d quarter | 84,163 | 52,136 | 5,038 | 15,022 | 1,154 | 9 | 8,580 | 2,172 | 52 |
| 1st quarter | 70,763 | 47,870 | 4,602 | 13,300 | 1,111 | 11 | 2,389 | 1,423 | 57 |
| 1985: | | | | | | | | | |
| 4th quarter | 59,350 | 39,853 | 3,903 | 10,572 | 1,209 | 10 | 3,141 | 602 | 60 |
| 3d quarter | 66,747 | 44,173 | 4,297 | 11,604 | 1,181 | 12 | 5,174 | 247 | 59 |
| 2d quarter | 76,346 | 46,867 | 4,424 | 12,129 | 1,165 | 7 | 9,261 | 2,438 | 55 |
| 1st quarter | 65,844 | 44,222 | 4,351 | 11,680 | 1,121 | 12 | 2,415 | 1,983 | 60 |
| 1984: | | | | | | | | | |
| 4th quarter | 55,900 | 37,711 | 3,494 | 9,458 | 1,163 | 8 | 3,119 | 886 | 61 |
| 3d quarter | 60,741 | 39,014 | 3,755 | 10,190 | 1,132 | 10 | 5,164 | 1,414 | 62 |
| 2d quarter | 71,506 | 43,685 | 4,131 | 11,221 | 1,129 | 9 | 9,095 | 2,176 | 60 |
| 1st quarter | 58,177 | 39,167 | 4,030 | 10,227 | 1,132 | 11 | 2,006 | 1,564 | 40 |
| 1983: | | | | | | | | | |
| 4th quarter | 47,819 | 30,579 | 3,992 | 8,623 | 1,061 | 9 | 2,770 | 744 | 41 |
| 3d quarter | 51,796 | 32,297 | 4,194 | 8,976 | 1,159 | 11 | 4,115 | 1,005 | 41 |
| 2d quarter | 61,258 | 37,935 | 3,733 | 10,065 | 1,033 | 9 | 6,785 | 1,659 | 39 |
| 1st quarter | 48,014 | 30,342 | 5,399 | 8,661 | 1,102 | 9 | 1,472 | 986 | 43 |
| **12 Months Ending** | | | | | | | | | |
| December 1986 | 286,999 | 187,483 | 18,017 | 52,832 | 4,623 | 42 | 18,619 | 5,152 | 231 |
| September 1986 | 282,031 | 184,137 | 17,821 | 51,334 | 4,602 | 40 | 18,832 | 5,043 | 222 |
| June 1986 | 281,023 | 184,032 | 17,840 | 50,498 | 4,655 | 42 | 19,284 | 4,444 | 228 |
| March 1986 | 273,206 | 178,763 | 17,226 | 47,605 | 4,666 | 40 | 19,965 | 4,710 | 231 |
| December 1985 | 268,287 | 175,115 | 16,975 | 45,985 | 4,676 | 41 | 19,991 | 5,270 | 234 |
| September 1985 | 264,837 | 172,973 | 16,566 | 44,871 | 4,630 | 39 | 19,969 | 5,554 | 235 |
| June 1985 | 258,831 | 167,814 | 16,024 | 43,457 | 4,581 | 37 | 19,959 | 6,721 | 238 |
| March 1985 | 253,991 | 164,632 | 15,731 | 42,549 | 4,545 | 39 | 19,793 | 6,459 | 243 |
| December 1984 | 246,324 | 159,577 | 15,410 | 41,096 | 4,556 | 38 | 19,384 | 6,040 | 223 |
| September 1984 | 238,243 | 152,445 | 15,908 | 40,261 | 4,454 | 39 | 19,035 | 5,898 | 203 |
| June 1984 | 229,298 | 145,728 | 16,347 | 39,047 | 4,481 | 40 | 17,984 | 5,489 | 182 |
| March 1984 | 219,050 | 139,978 | 15,949 | 37,891 | 4,385 | 40 | 15,674 | 4,972 | 161 |
| December 1983 | 208,887 | 131,153 | 17,318 | 36,325 | 4,355 | 38 | 15,140 | 4,394 | 164 |

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